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**Federal Coronavirus Relief  
Legislation -- Discretionary Funds**

**(Coronavirus Relief Fund and State and Local Fiscal Recovery Funds)**



Federal Coronavirus Relief Legislation --  
Discretionary Funds

(Coronavirus Relief Fund and  
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Prepared by

Noga Ardon

Wisconsin Legislative Fiscal Bureau  
One East Main, Suite 301  
Madison, WI 53703  
<http://legis.wisconsin.gov/lfb>



# Federal Coronavirus Relief Legislation -- Discretionary Funds

The federal response to the COVID-19 public health emergency included several pieces of legislation, which provided funds to state and local governments for a variety of purposes. Two pieces of legislation included the provision of discretionary funds to state and certain local governments. The first of these was the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted on March 27, 2020, and created the Coronavirus Relief Fund (CRF). The second was the American Rescue Plan Act (ARPA), which was enacted on April 11, 2021, and created both the State Fiscal Recovery Fund (SFRF) and the Local Fiscal Recovery Fund (LFRF). While there were certain restrictions on the uses of the federal monies received, recipients generally have broad discretion on how to use the funds in their response to the COVID-19 pandemic.

This informational paper contains information on the discretionary funding received from the CRF, SFRF, and LFRF under the CARES Act and ARPA, as well as the federal guidelines regulating the use of the monies provided through each fund. In addition to the funding provided under the CRF, SFRF, and LFRF, other sections of both federal Acts also directed funding to the state for specific programs as part of the response to the public health emergency.

Under Wisconsin law, the Governor has general authority to accept and direct the uses of funds received from the federal government. These funds are generally expended from existing all monies received, federal appropriations. Aside from specific instances which require the approval of the Joint Committee on Finance (for example, federal education and transportation funds), legislative approval is not needed to provide the

authority to expend federal funds. As a result, the Governor has broad discretion over the allocation of monies received from the CRF and SFRF. Meanwhile, local ordinances determine the authority of local governing bodies over the allocation of federal funds. Therefore, the involvement of local governing bodies in directing the uses of funds received from the CRF or LFRF depends on local ordinances, which can vary across different local governments.

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## Coronavirus Relief Fund

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The federal CARES Act was signed into law on March 27, 2020, and included the creation of the CRF, which distributed money directly to state, territorial, and tribal governments, as well as local governments with populations above 500,000. Funds were generally distributed to states based on population, though each state was guaranteed a minimum payment of \$1,250 million. Wisconsin's state government received a total of \$1,997.3 million in funds from the CRF. In addition, the City of Milwaukee, Milwaukee County, and Dane County received a combined total of \$260 million from the CRF, as these were the only local governments in Wisconsin with populations above 500,000. The City of Milwaukee received \$103 million of this amount, Milwaukee County received \$62 million, and Dane County received \$95 million.

### Eligible Uses

The CARES Act delineated a broad set of requirements on eligible uses of funds received from the CRF. The U.S. Department of Treasury

(the federal agency designated to administer the funds) subsequently provided additional guidance on how the funds could be spent and on how state and local governments were to account for the funds.

The CARES Act specified that funds received from the CRF were only allowed to be used for costs that: (a) were necessary expenditures incurred in response to the public health emergency caused by COVID-19; (b) were not accounted for in the most recently-enacted budget, as of March 27, 2020; and (c) were incurred during the covered period, defined as between March 1, 2020, and December 31, 2020 (moved to December 31, 2021, in subsequent federal legislation).

The U.S. Department of Treasury provided detailed guidelines on the use of these funds. Treasury indicated that "necessary expenditures" would mean any expenditure that was "used for actions taken to respond to the public health emergency." Such expenditures included both medical and public health expenses, as well as expenses associated with actions meant to facilitate compliance with public health measures and expenses associated with providing economic support during the public health emergency. In addition, payroll expenses for individuals working in public health, public safety, health care, human services, or similar services, whose work was substantially dedicated to mitigating or responding to the public health emergency were also considered to be necessary expenditures. While the guidance allowed some limited flexibility to cover other expenses related to COVID-19, CRF monies were not permitted to be used to fill shortfalls in government revenues.

The guidance also clarified the requirement that an eligible expense not be accounted for in the most recently-enacted budget, as of March 27, 2020. If the expense could not be lawfully funded using an allotment, allocation, or line item within such a budget, or if the expense was for a substantially different use than any allotment,

allocation, or line item enumerated in that budget, it was considered to not have been accounted for that budget, and was an eligible use of CRF monies. Additionally, the "most recently enacted" budget did not include any supplemental appropriations or budgetary enactments that were approved outside of the state's usual budget process in response to the public health emergency. Finally, an expense that could have been met through the use of a recipient's budgetary stabilization fund, or a similar reserve account, was considered to be an eligible use of CRF monies, regardless of the existence of state reserve funds.

In order to be an eligible use of funds, an expense had to have been incurred during the covered period, defined as between March 1, 2020, and December 31, 2021. Treasury initially considered a cost to have been incurred at the time that a service was performed or a good was delivered. Payment of funds to cover that expense need not necessarily have been made during that time, though Treasury expected that payment occur within 90 days of the cost being incurred.

However, as a result of disruptions to supply chains that occurred due to the pandemic, and more general uncertainty about the timing of when a good or service would be needed, Treasury determined that if a recipient of funds from the CRF had obligated those funds prior to December 31, 2021, the expense was considered to have been incurred during the covered period, regardless of when the good was delivered or the service was performed. Obligation was defined to mean an order placed for property or services or entry into contracts, sub-awards, or similar transactions that require payment. Funds that were obligated as of December 31, 2021, were not required to be returned to the Treasury, and expenditures of these funds could be reported through September 30, 2022. Expenses incurred must be for goods or services that were necessary during the covered period, in response to the public health emergency. However, goods purchased with CRF monies may be kept and used subsequent to the covered period.

Treasury indicated that the unit of government that received CRF monies is responsible for both showing compliance with CARES Act requirements and repaying any money that is determined to have been inappropriately spent. While Treasury indicated that the Department would trust the judgement of the officer who authorizes the spending, states and local governments were still expected to document their decision making, including laying out the reasoning for spending CRF monies on a particular purpose. Individuals responsible for administering the funds were also directed to document the decision to spend money for a particular purpose and track the money separately.

### Allocation of State CRF Monies

The Governor announced various programs or initiatives using the funds provided from the CRF. Table 1 displays the uses of Wisconsin's CRF allocation, as reported by DOA. The programs or initiatives are categorized into the following program areas: Economic Support, Healthcare and Related Costs, and Government and Education Support. A brief description of each program or initiative is also provided.

#### *Economic Support*

**Broadband Expansion Grants.** To fund projects aimed at increasing broadband internet access in underserved areas of the state. Funding was awarded to projects that applied for but did not receive funding under a previous state broadband expansion grant program funding round.

**Movie Theater Grant Program.** To support privately owned movie theaters that have been negatively affected by the pandemic. 54 movie theaters received an average of \$14,600 per eligible movie theater screen from this program. Recipients were directed to use funds towards pandemic-related operational costs, such as

**TABLE 1: CRF Program Allocations (\$ in Millions)**

<u>Use of Funds</u>	<u>Program Allocation</u>
<b>Economic Support</b>	
Broadband Expansion	\$4.9
Movie Theater Grant Program	10.0
Nonprofit Grant Program	5.4
Tourism Grant Program	11.9
Cultural Organization Grants	15.0
Live Music and Entertainment Venue Grant Program	17.3
Lodging Property Grant Program	20.2
Energy Assistance Programs	25.9
Rental Assistance Program	32.7
Supplemental Child Care Grants	79.5
Food Insecurity Initiative	25.0
Agriculture Direct Support Payments	100.0
We're All in Business Grants	288.0
Wisconsin Tomorrow Small Business Grants	214.7
Ethanol Industry Assistance	3.3
Wisconsin Eye	0.1
Subtotal	\$853.9
<b>Healthcare and Related Costs</b>	
Underserved Clinics and Tribal Health	\$20.0
Skilled Nursing Facility Incentive Program	30.2
Direct Payments to Hospitals	40.0
Medical College of Wisconsin	4.0
Contact Tracing	57.5
CARES Act Provider Payments	160.5
Medical Equipment Acquisition	
Emergency Procurement	44.9
Ventilators	0.1
Testing Program	202.7
Surge Operating Costs	3.1
Other Healthcare	6.0
Subtotal	\$569.1
<b>Government and Education Support</b>	
Out-of-School Support Grants	\$6.6
School Aids	110.0
Higher Education Funding	36.8
Local and Tribal Government Aid Grants	201.3
Local and Tribal Public Health Support	32.4
State Agency Operating Expenses	195.7
Subtotal	\$582.9
<b>Total</b>	<b>\$2,005.9*</b>

Source: Department of Administration

\*Includes \$1,997.3 million received from the CRF and \$8.6 million in cumulative interest earnings, (totals may not add due to rounding.)

facility improvements to provide social distancing, cleaning, and sanitation, as well as personnel costs.

**Nonprofit Grant Program.** To provide grants to nonprofit organizations whose primary missions are the provision of services to individuals impacted by COVID-19, in the areas of health care, shelter, adult education, or other services in direct response to the pandemic.

**Tourism Grant Program.** To support tourism promotion and tourism development organizations, such as convention and visitors bureaus, that had been negatively affected by the pandemic. Funds were available to either support the continuation of operations, or to promote a safe and healthy experience for consumers amid the pandemic. Recipients were required to meet certain criteria in order to be eligible for these funds, and grants were capped at the lesser of \$500,000 or 25% of the recipient's average tourism marketing and development budget in the three fiscal years prior to the award.

**Cultural Organization Grant Program.** To assist eligible nonprofit cultural organizations whose operations were negatively impacted by the pandemic. Eligible organizations were those that operate for the benefit of the public and have a primary mission of producing, presenting, or exhibiting cultural disciplines such as music, dance, theater, literature, and the visual arts, or items of environmental or scientific interest. Grants were capped at the lesser of \$250,000 or 25% of the recipient's average operating revenues in the three fiscal years prior to the award.

**Live Music and Entertainment Venue Grants.** To assist live music and performance venues that experienced long-term closures due to the pandemic. Grants were capped at the lesser of \$500,000 or 25% of the recipient's 2019 ticket sales. 118 venues statewide received grants from this program.

**Lodging Industry Grants.** To support the lodging industry by mitigating the revenue impacts of generally lower traveler volumes and to cover costs of implementing health and sanitation best practices. 663 operators received funding from this program, with each operator receiving an average of \$350 per eligible room.

**Energy Assistance Grants.** To supplement funding for the Low-Income Home Energy Assistance program, which assists low-income households with energy and heating bills, crisis prevention, and weatherization. Eligible households were those with an income no greater than 60% of the statewide median income. In 2021-22, the guideline was equivalent to \$59,813 annually for a household of four. A household must generally meet the income requirement during the month prior to application.

**Rental Assistance Program.** To provide direct financial assistance with rent or security deposit payments to residents with household income at or below 80% of their county's median income. Eligible residents were able to receive up to \$3,000 in total, paid directly to landlords on their behalf. DOA partnered with 16 organizations across the state to process applications and provide assistance.

**Supplemental Child Care Grants.** To supplement the federal Child Care and Development Block Grant program, which also received increased funding directly from the CARES Act. The Department of Children and Families used \$79.7 million of CRF monies to provide two rounds of supplementary Child Care Counts programs. The first program, supported with \$46.5 million in CRF monies, supported the costs of child care providers maintaining or enhancing compliance status, YoungStar rating, and improving health and safety practices. The second program, supported with \$33.2 million of CRF monies, supported staff recruitment and retention efforts (such as incentive pay or signing bonuses).

**Food Insecurity Initiative.** To provide Department of Agriculture, Trade and Consumer Protection Network Support Grants and Wisconsin Products Grants to support food banks, food pantries, and other nonprofit organizations. Network Support Grants supported implementation of social distancing and public health guidance at recipient organizations, such as curbside pick-up or delivery services, additional food processing and packaging, increased cleaning, and other operating costs related to COVID-19. Wisconsin Products Grants supported the purchase and distribution of Wisconsin agricultural products by recipient organizations to address food insecurity, reduce food waste, and strengthen farm-to-table connections.

**Agriculture Direct Support Program.** To provide grants to farmers with incomes under \$5 million in 2019. Approximately 15,200 farmers received grants from this program.

**We're All In Business Grants.** CRF funding primarily supported the following small business grant programs. The administration indicates that some SFRF funding was also used to support these programs.

The "We're All In" Small Business Grant program was administered in three phases. Phase 1 was administered by the Wisconsin Economic Development Corporation (WEDC) and provided grants of \$2,500 to Wisconsin small businesses. Grants could be used for any operating costs, including, but not limited to, wages and salaries, rent, mortgages and inventory, and health and safety improvements. Grant recipients were required to pledge to observe certain health safety best practices in their facilities intended to protect employees, customers, and the communities in which they operate. Phase 2 of the program was designed using input from WEDC and was administered by the Department of Revenue (DOR). The program provided \$5,000 grants to up to 24,000 Wisconsin small businesses. Grants

could be used for the same purposes, and grant recipients were required to follow the same guidelines, as in Phase 1. Phase 3 was a separate program administered by DOR that provided grants of up to \$20,000 to more than 2,000 Wisconsin restaurants. DOR identified businesses through the Department's business tax records to provide grants directly to the business.

The "We're All Innovating" contest was a grant program administered by WEDC, in conjunction with the Wisconsin Technology Council, to support innovative startup and established small companies to introduce innovations responding to the impacts of the COVID-19 pandemic, including new business models and best practices for operations that would otherwise remain dormant. Grants were available to businesses having 50 or fewer employees.

**Wisconsin Tomorrow Small Business Grants.** To provide grants to eligible small businesses in Wisconsin with gross annual revenue between \$10,000 and \$7,000,000. In order to qualify, at least 75% of the value of real and tangible personal property owned or rented and used by the business must be located in Wisconsin, and at least 75% of the business' labor costs must be incurred by individuals performing services for the business in Wisconsin. Grant monies were allowed to be used for health and safety improvements and business operating costs, including but not limited to wages and salaries, rent, mortgages, and inventory.

**Ethanol Industry Assistance.** To offset losses experienced by the nine ethanol producers in Wisconsin early in the COVID-19 pandemic.

**Wisconsin Eye.** To support Wisconsin Eye, an organization that broadcasts proceedings at the Wisconsin State Capitol to the public. This grant was meant to assist the organization with revenue shortfalls incurred as a result of the COVID-19 pandemic.

## ***Healthcare and Related Costs***

**Underserved Clinics and Tribal Health.** To reimburse health clinics providing care to underserved communities for losses incurred due to the pandemic. Claims for reimbursement were paid to 45 clinics, including federally qualified health centers, free and charitable clinics, rural health clinics, and tribal health centers. Total reimbursements to each clinic ranged from \$2,500 to over \$3,700,000.

**Skilled Nursing Facility Incentive Program.** To support nursing homes with the cost of staffing additional beds, allowing them to admit more residents directly from a hospital and helping to alleviate strain on the hospital system. Specifically, this program offered a \$2,928.25 payment for every admission a nursing home received directly from a hospital, during a specified time period.

**Direct Payments to Hospitals and Medical College of Wisconsin.** Funding for the Department of Health Services to provide direct payments to hospitals in order to assist with lost revenue and expenses incurred as a result of the public health emergency. Hospitals received a single payment, based on their percentage of both inpatient and outpatient Medicaid revenue compared to other facilities around the state. The amount of the payment received was to be offset by other relief payments, provided by private insurance, the Indian Health Service, Medicaid, Medicare, or other federal programs. In addition to payments to hospitals, a \$4 million grant was provided to the Medical College of Wisconsin.

**Contact Tracing.** To support COVID-19 contact tracing, with funding and operations shared between the state, local, and tribal public health departments. \$46.9 million was distributed to local and tribal health departments to hire additional staff for contact tracing, disease investigation, and monitoring. The remaining funding was used for acquiring technology resources and hiring addi-

tional state staff to supplement local contact tracing.

**CARES Act Provides Payments.** Funding for DHS to provide financial assistance to health providers, including emergency medical services, home and community-based services, and long-term health providers, such as nursing facilities and assisted living facilities. The funds distributed under this initiative were intended to help health providers cover expenses directly related to their COVID-19 responses, in addition to additional expenses such as overtime pay, changes to sanitation procedures, and disruption to standard care delivery.

**Medical Equipment Acquisition.** Funding for the state to purchase needed medical equipment, including personal protective equipment and ventilators. The equipment was distributed to local health care facilities, first responders, and local governments.

**Testing Program.** Funding was allocated to fund the following testing program efforts.

Statewide Testing. To provide testing kits and supplies to hospitals, clinics, nursing homes, local public health departments, and others; and to assist in statewide specimen collection (not conducted by the National Guard).

National Guard Testing Support. To cover the state's cost of the National Guard deployment to assist with COVID-19 testing, including specimen collection.

Higher Education Testing. To support testing costs at colleges and universities in the state, including \$32.3 million for UW System institutions and \$8.4 million for nonprofit and tribal colleges and universities. The funds were used to assist these institutions with the purchase of COVID-19 tests and to cover the costs of personal protective equipment and staff to administer the tests.

**Surge Operating Costs.** Funds held in reserve that were used to fund necessary expenditures related to a surge in COVID-19. A portion of this reserve was used to fund the operation of an alternate care facility, built by the Army Corps of Engineers, at the Wisconsin State Fair Park in West Allis. The facility had a capacity of 530 beds, and was meant to ease the strain on hospitals by accepting patients who no longer require hospitalization but still require medical attention.

**Other Healthcare.** Provided funding for various healthcare initiatives including funding for the CARES Act Provider Program that provides funding for emergency physician independent groups, and funding for public awareness efforts and for costs associated with isolation facilities in Madison and Milwaukee and for the state's health insurance navigator organization, administered by the Commissioner of Insurance.

### ***Government and Education Support***

**Out-of-School Support Grants.** To provide grants to organizations that provided childcare to school-aged children during the pandemic. Grants could be used to cover pandemic-related costs, such as lost revenue, increased staffing costs, cleaning and sanitation, and other additional costs deemed necessary and incurred as a result of COVID-19.

**School Aids.** To provide funding to school districts and independent charter schools. Funding was distributed on a per-pupil basis, using the same three-year enrollment average for school districts that is used to calculate revenue limits and the enrollment count as of the third Friday in September, 2021, for independent charter schools. Payments totaled \$133.72 per pupil.

**Higher Education Funding.** To provide financial assistance to institutions of higher education. Funding was distributed to technical colleges, private non-profit campuses, the University of Wisconsin System, and to Wisconsin tribal

colleges. The distribution of funds among private and public higher education institutions was based on the formula used by the CARES Act in providing direct aid to these institutions, which was largely based on the number of full-time equivalent Pell Grant recipients not enrolled exclusively in distance education prior to the coronavirus pandemic.

**Local and Tribal Aid Grants.** To provide funding to reimburse each county, town, village, city, and tribal government in the state for unbudgeted expenditures, related to the coronavirus public health emergency. Each local and tribal unit of government received an allocation from this fund according to its share of the state's population, with a minimum allocation of \$5,000. Funds distributed under this program could be used to fund: (a) emergency operations activities; (b) purchases of personal protective equipment; (c) cleaning and sanitizing supplies and services; (d) temporary isolation housing; (e) testing and contact tracing costs not otherwise reimbursed by the state; (f) Family and Medical Leave Act and sick leave for public health and safety employees; and (g) meeting local match requirements for expenses submitted for reimbursement to the Federal Emergency Management Agency.

**Local and Tribal Public Health Support.** To provide grants to local and tribal public health departments to support their response to COVID-19, including but not limited to costs of vaccine administration, testing, and contact tracing. Grants were awarded to each health department based on the population in their jurisdiction. The \$32.4 million in CRF funding was combined with \$53.8 million in grant funding from the Centers for Disease Control and Prevention (CDC) to provide \$86.2 million in total to health departments under this grant program.

**State Agency Reimbursements.** To reimburse state agencies for eligible costs incurred in responding to the pandemic. DOA required state agencies to keep a record of costs incurred due to

the public health emergency related to the coronavirus.

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## State Fiscal Recovery Fund

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ARPA was signed into law on March 11, 2021, and created the State Fiscal Recovery Fund to distribute discretionary federal funds directly to state governments. Funds were distributed based on population and unemployment. Moreover, states with lower unemployment received their payments in two tranches, with the first half of their allocation paid in May, 2021, and the remaining portion not more than 12 months later. Wisconsin's SFRF allocation totaled \$2,533.2 million.

ARPA specified that monies received from the SFRF may be used to cover costs incurred between March 3, 2021, and December 31, 2024, for the following purposes: (a) to respond to the coronavirus pandemic or its negative economic impacts; (b) to replace revenues lost as a result of the public health emergency caused by the pandemic, for the purposes of providing government services; (c) to make investments in water, sewer, or broadband infrastructure; (d) to provide premium pay to certain eligible workers who performed essential work during the pandemic; or (e) to transfer funds to certain organizations or other units of government.

SFRF monies may not be deposited into pension funds, nor may they be used to offset a reduction in net tax revenues that results from a change in law, regulation, or administrative interpretation during this same time that reduces a tax or delays the imposition of a tax or tax increase. Additionally, these funds could not be used in a manner that undermines public health responses to the COVID-19 pandemic. States must fully obligate their SFRF allocation by December 31, 2024, and the funds must be fully expended by December 31, 2026. Any funds that have not been obligated or

expended by those dates must be returned to the Treasury. State governments receiving money from the SFRF are required to submit periodic reports to the Treasury describing the uses of these funds. In Wisconsin, the Department of Administration (DOA) is responsible for submitting these reports to Treasury.

### Eligible Uses

Similar to the administration of the CRF, the U.S. Department of Treasury is responsible for administering the SFRF. Treasury issued a final rule providing additional clarification and guidance on the allowable uses of funds received from the SFRF. The final determination regarding any particular program's eligibility to receive SFRF funding will be made by the Treasury. If a state uses funds in a way that Treasury deems ineligible under the guidelines, the amount spent on that ineligible use must be remitted to the Treasury.

### *Response to Coronavirus Pandemic and Its Negative Economic Impacts*

SFRF monies may be used for a variety of COVID-19 mitigation and prevention efforts. Such efforts could include, but are not limited to, vaccination or testing programs, medical care, enhancements to public health capacity, public communications, and capital investments in public facilities to meet pandemic operational needs. In addition, Treasury allows funds to be used for medical expenses related to longer-term effects of COVID-19, or to address behavioral health needs rooted in or exacerbated by the pandemic. Payroll and covered benefits expenses for public safety, public health, and similar employees are also eligible uses of these funds, to the extent that the services of these employees are meant to mitigate or respond to the public health emergency, as are expenses incurred to improve the design or execution of public health programs.

Funds received from the SFRF may also be used to respond to the negative economic effects

of the pandemic. ARPA allows for these funds to be used to provide assistance to households, businesses, and nonprofits, as well as to provide aid to industries that had been impacted by the pandemic. Treasury indicates that the amount of assistance provided to households must be reasonably proportional to the negative economic impact experienced. Similarly, Treasury also indicates that assistance provided to businesses or nonprofits should be targeted to those that are most in need of assistance in responding to the negative economic effects of the pandemic.

ARPA specifically lists tourism, travel, and hospitality as industries that were negatively impacted by the pandemic, and therefore eligible to receive aid from a state's SFRF allocation. According to Treasury, other industries may also be eligible to receive this type of aid. However, prior to providing SFRF monies to other industries, states are required to consider the extent of the economic impact of the pandemic on those industries, compared to the economic impact on tourism, travel, and hospitality. Further, Treasury requires states to consider whether such negative economic effects were the result of the coronavirus pandemic, or the result of longer-term economic or industrial trends. Additionally, any SFRF assistance to private sector businesses must be publicly reported, and states that provide such assistance must retain records to support their assessment that businesses receiving aid were affected by the economic impacts of the pandemic.

Finally, governments may use funds received from the SFRF for payroll, covered benefits, and other costs associated with re-hiring government employees, up to pre-pandemic staffing levels. Treasury specifies that eligible uses under this category could include re-hiring public safety personnel needed to restore law enforcement and the court system to pre-pandemic levels. Further, expenses required to clear backlogs resulting from the pandemic could include hiring above pre-pandemic levels. States may also use funds to restore unemployment trust funds to their pre-pandemic

balances, as of January 27, 2020.

### ***Replacing Lost Revenues***

Unlike the CRF, ARPA allows SFRF monies be used to replace state revenues lost as a result of the public health emergency caused by the coronavirus pandemic, for the purposes of providing government services, if the costs of such services are incurred prior to December 31, 2024. While not meant to be an exhaustive list, Treasury defines "government services" broadly as including maintenance or pay-go funded building of infrastructure (roads), modernization of cybersecurity, health services, environmental remediation, school or educational services, and the provision of police, fire, and other public safety services. While Treasury indicates that this is the most flexible eligible SFRF use category, certain uses of the funds remain ineligible. Such uses include paying interest or principal on outstanding debt, replenishing reserve funds, or paying settlements or judgements. Moreover, the restrictions on the use of SFRF monies under ARPA, as outlined earlier, would remain.

"Revenue loss" is to be calculated by comparing the government's actual revenue to a counterfactual trend, representing revenues that would have been expected in the absence of the pandemic. When calculating the counterfactual trend, recipient governments were directed to use a growth adjustment equal to the greater of 4.1% annually, or the recipient's average annual revenue growth over the three full fiscal years prior to the public health emergency (2017-2019). Each government receiving funds from the SFRF is responsible for calculating its own revenue loss each year. The calculation of the annual revenue loss is to be completed as of December 31, beginning in 2020, and each year thereafter through 2023. Treasury's final rule also allows for a minimum of \$10 million in revenue loss for each government receiving funds from the SFRF.

DOA calculated, and reported to Treasury, that the state's counterfactual growth rate would have

been 7.9%. DOA estimated that the state of Wisconsin had approximately \$1,458.9 million in revenue loss through 2021.

### ***Providing Premium Pay***

ARPA allows for SFRF monies to be used to provide premium pay to eligible workers performing essential work during the pandemic. Treasury guidance defines an eligible worker as a worker "needed to maintain continuity of operations of essential critical infrastructure sectors." These sectors include, but are not limited to, healthcare, public health and safety, childcare, education, and sanitation. Essential work is further defined as work involving regular in-person interactions, or regular physical handling of items that were also handled by others. Workers engaged in telework from a residence would not be eligible for premium pay under this category. Furthermore, the amount of premium pay that may be provided is limited to up to \$13 per hour, in addition to wages otherwise received, and may not exceed \$25,000 per worker. Treasury directs governments to prioritize lower income eligible workers to receive premium pay under this category.

### ***Investing in Water, Sewer, and Broadband Infrastructure***

Treasury aligned the water and sewer infrastructure projects that are eligible to receive SFRF funding with the standards used by the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF). CWSRF eligible projects include those to construct, improve, and repair wastewater treatment plants, control non-point sources of pollution, improve resilience of infrastructure to severe weather events, create green infrastructure, and protect waterways from pollution. DWSRF funds are meant to assist with water infrastructure capital improvements, including the installation and replacement of failing treatment and distribution systems. Priority must be given to projects that ensure compliance with applicable health and

environmental safety requirements, address the most serious risks to human health, and assist systems most in need on a per household basis. SFRF monies may also be used to support the consolidation or establishment of drinking water systems, address cybersecurity needs to protect water or sewer infrastructure, replace lead service lines, and support stormwater system resiliency.

SFRF eligible broadband infrastructure projects must be designed to deliver service that reliably meets or exceeds download speeds of 100 megabits per second (Mbps) and upload speeds of 100 Mbps (100/100). If such speeds are not practicable, eligible projects may instead provide service that reliably meets or exceeds 100 Mbps download and 20 Mbps upload (100/20), provided that such projects are eventually scalable to 100/100 in the future. Treasury directs governments to focus on the provision of service to areas and users that are unserved or underserved. These areas are defined as those lacking access to service which reliably delivers speeds of 25 Mbps download and 3 Mbps upload. Governments are further encouraged to avoid the duplication of efforts and resources, to invest in fiber optic infrastructure where feasible, and to integrate affordability options in program design.

### **State Allocation of SFRF Monies**

Table 2 indicates the programs or initiatives that were funded with a portion of Wisconsin's SFRF monies provided under ARPA. This table reflects the allocation of these monies through September 30, 2022. In addition to the programs indicated in the table, DOA has reported that a total of \$146.9 million was held in reserve as of September 30, 2022, in order to fund future initiatives. As the final deadline for the obligation of funds received from the SFRF is December 31, 2024, additional programs could still be announced or the funds shown in Table 2 may be reallocated. This section also provides a brief description of each SFRF program with an allocation of \$10 million or more.

## ***Economic Support***

**Neighborhood Investment Fund Grants.** To provide grants to assist local and tribal governments in delivering public services. Grant awards were made for 45 projects categorized as addressing one of the following: housing/homelessness, revitalization/blight elimination, non-profit support, economic development/workforce, vulnerable populations, public safety, community infrastructure, or child care/education.

**Diverse Business Assistance and Investment Grants.** To provide grants to chambers of commerce and non-profit organizations that provide technical assistance and other services to businesses owned by members of communities that have experienced barriers to capital or were disproportionately impacted by the pandemic. Eligible organizations include nonprofit, chamber of commerce organizations, Tribal chambers of commerce, or other nonprofit organizations with 501(c)3 or 501(c)6 tax-exempt status that provide technical assistance to small businesses providing services in qualified census tracts or other communities disproportionately affected by the pandemic. The administration indicates that the purpose of these grants will be to encourage more business development by members of these communities and ensure those businesses have adequate support.

Further, to provide funding to community development financial institutions for grants to micro-businesses with 10 or fewer employees in communities disproportionately impacted by the pandemic.

**Main Street Bounceback Business Grants.** To provide grants of \$10,000 to new or existing small businesses and non-profit organizations that move into vacant commercial properties under the "Wisconsin Tomorrow Main Street Bounceback Business Grant" program. Grant funding may be used to pay for operational expenses, leases, mortgages, building repairs, tenant improvements, and

other business costs related to the newly opened location. The program aims to encourage businesses to move into vacant storefronts in existing commercial corridors, such as downtowns. Businesses which vacate a different commercial space in Wisconsin are not be eligible to receive these grants. The program is administered by WEDC, and grants are distributed through WEDC's regional partners.

**Broadband Assistance.** To fund broadband expansion in underserved areas of the state, in accordance with the requirements described above. 83 projects to provide fiber to the premise service had been funded through these grants as of September 30, 2022.

**Equitable Recovery Grants.** To provide funding for economic, educational, health, housing, and environmental initiatives, among others, that seek to provide services and programming to Wisconsin residents who reside in qualified census tracts or have been disproportionately impacted by the COVID-19 pandemic. The Department of Administration awarded program grants to 135 community-based organizations in amounts ranging from \$17,700 to \$1 million.

**Wisconsin Small Business Grants.** To support small business relief, specifically targeting businesses and industries that had been negatively impacted by the pandemic.

**Back to School Supplemental Aid.** To distribute funding to school districts and independent charter schools on a per pupil basis (\$91.15 per pupil). The funding is intended to give school districts and schools flexibility to meet staffing needs, keep classroom sizes small, and provide other direct support.

**Hotel and Lodging Grants.** To distribute funding to the hotel and lodging industry, to help offset financial losses incurred during the pandemic and maintain staffing.

**Table 2: SFRF Program Allocations (\$ in Millions)**

<u>Use of Funds</u>	<u>Allocation</u>	<u>Use of Funds</u>	<u>Allocation</u>
<b>Economic Support</b>		<b>Health Initiatives and Support (continued)</b>	
Neighborhood Investment Fund Grants	\$231.9	UW System Student Mental Health Support	\$5.0
Diverse Business Assistance and Investment Grants	115.8	Milwaukee County Mental Health Emergency Center	4.5
Main Street Bounceback Business Grants	103.8	Covering Wisconsin Healthcare Navigators	2.0
Broadband Assistance	99.9	Project Resiliency	<u>2.0</u>
Equitable Recovery Grants	90.1	Subtotal	650.0
Wisconsin Small Business Grants	88.6	<b>Workforce Development</b>	
Back to School Supplemental Aid	75.0	Workforce Innovation Grants	\$133.2
Hotel and Lodging Grants	72.3	Worker Advancement Initiative	20.6
Beyond the Classroom Grants	50.1	Behavioral Health Workforce Expansion and	
Event Venue and Live Event Small Business Grants	31.0	Capacity Building Initiative	10.1
Food Security Grants	30.0	Worker Connection Program	10.0
Multifamily Housing	26.7	Job Center Staffing Resources	4.3
Transit Services Investment	25.0	Improving Workforce Training Programs	<u>2.4</u>
UW System Tuition Freeze	25.0	Subtotal	\$180.6
Tourism Capital Grants	22.1	<b>Public Safety</b>	
Destination Marketing Organization Grants	15.1	Security Personnel Add-on Pay	\$53.7
Energy Assistance Programs	13.6	Violence Prevention Initiative	26.6
Movie Theater Grants	10.1	Tribal and Local Law Enforcement Agency Initiative	21.8
Meat and Poultry Supply Chain Resiliency Program	10.1	Victim Services Initiative	20.4
Well Compensation Grant Program	10.0	Wisconsin State Crime Laboratories	12.2
Safe Shelter and Homelessness Grants	7.3	State Public Defender Initiative	11.5
Meat Talent Development Program	5.1	Milwaukee Criminal Justice and Community Safety	10.5
Concordia 27	5.0	Civil Legal Services	8.1
Natural Resources Conservation Projects	4.5	Domestic Violence Shelter and Services	2.0
Park Falls Water Main Improvements	3.8	School Safety Resource Center	1.9
Keep Wisconsin Warm Fund	3.0	Milwaukee County Domestic Violence High Risk Team	1.0
Minor League Sports Team Grants	2.8	Part-Time Criminal Justice-Law Enforcement Academy	1.0
Dream Up Child Care Supply-Building Grant Initiative	2.5	Legal Services Initiative	0.9
Summer Camp Grants	2.0	City of Racine Blueprint for Peace Initiative	<u>0.3</u>
Wisconsin Historical Society Reopening	1.0	Subtotal	\$171.8
Increased Utility Cost Initiative	0.8	<b>Public Sector Capacity</b>	
PATHS Youth Services	0.8	Unemployment Insurance Modernization	\$80.8
Homeless Case Management Services	0.5	DHS COVID Operations	48.6
Wisconsin Eye	0.3	Administrative and Operations Expenses	20.9
Just Recovery for Racial Equity	<u>0.1</u>	Assistant District Attorney Initiative	10.6
Subtotal	\$1,185.7	Department of Tourism Marketing	7.5
<b>Health Initiatives and Support</b>		Safety and Professional Services Licensing	6.5
COVID-19 Testing Program	\$224.6	Employment and Training System Application	
Healthcare Infrastructure Capital Investment Grants	100.7	and Upgrades	6.0
Health Care Surge Staffing	88.1	Equal Rights Division ALJs and IT	6.0
Local and Tribal Health Department Response		DSPS Customer Service Center	3.9
and Recovery Support	58.5	HEAB Information Technology Modernization Program	3.2
Emergency Medical Services Investment	40.0	Safety and Professional Services Staff Augmentation	2.5
Get Kids Ahead K-12 Mental Health Initiative	31.9	Workforce Data Quality Initiative	<u>1.8</u>
COVID-19 Vaccination	21.6	Subtotal	\$198.3
Milwaukee County Medical Examiner and		Total	\$2,386.3
Emergency Medical Center	20.0	Source: DOA SFRF Quarterly Compliance Report, submitted to U.S.	
Maternal and Child Health Initiative Program	16.0	Department of Treasury October 31, 2022 -- Totals may not add due	
Ventilators Assistance (DHS)	7.5	to rounding.	
Services for Children with High Acuity Needs	7.5		
Behavioral Telehealth Services	5.0		
Personal Protective Equipment	5.0		
Wis. National Guard Comprehensive Health and			
Wellness Initiative	5.0		
Enhanced Youth Mental Health Services	5.0		

**Beyond the Classroom Grants.** To provide funding for grants to eligible nonprofit organizations which provided virtual or in-person programming for school-aged children during the 2021-22 school year, as well as the summer months of 2021 and 2022. The programming supported by these grants was meant to increase enrollment capacity, provide additional learning opportunities, expand programs that assist high school students in preparing for postsecondary education and employment, or provide mental health support for children. Organizations were able to receive grants of up to \$1.5 million for the summer of 2021 and \$1.5 million for the 2021-22 school year and summer of 2022 combined. The administration indicates that 115 eligible organizations received grants of up to \$2.8 million each.

**Event Venue and Live Event Small Business Grants.** To support small businesses that run event venues or provide services for live events. Live events were curtailed during the pandemic, resulting in financial losses in this industry.

**Food Security Grants.** To provide funding for the state's two largest hunger relief organization. The funding is intended to help recipients purchase food and invest in storage, distribution, and transportation capacities.

**Multifamily Housing.** To supplement financing for affordable multifamily developments that received federal or state housing tax credits in 2020 or 2021. The funds are intended to fill shortages in capital sources needed for such developments that still have funding gaps. This program was administered by the Wisconsin Housing and Economic Development Authority (WHEDA), which contributed an additional \$7.4 million of its allocation of National Housing Trust funds. The program funded 22 developments, which provided approximately 1,200 affordable housing units.

**Transit Funding Services Investment.** To provide funding for public transit in the City of Madison and Milwaukee County. The City of

Madison will receive approximately \$5.2 million, while the Milwaukee County Transit System will receive approximately \$19.7 million. The administration indicated that these funds are meant to partially offset cuts that were made in the 2021-23 biennial budget.

**UW-System Tuition Freeze.** To provide funding to the University of Wisconsin System to keep in-state tuition costs constant through the state's biennial budget. State funding for this tuition freeze was included in the Governor's 2021-23 budget proposal, but was removed from the budget as enacted.

**Tourism Capital Projects.** To fund tourism-related infrastructure projects that have a substantial capital component. Eligible projects include convention centers, travel infrastructure, and public or nonprofit attractions, among others. Grants of up to \$3.5 million will be awarded to local governments or tourism-entity nonprofits through a competitive application process.

**Destination Marketing Organization Grants.** To provide grants to organizations that promote tourism within a specified area. Eligible organizations include tourism, convention, and event organizations that were impacted by cancelled events or lower visitation levels during the pandemic.

**Energy Assistance Programs.** To supplement funding to assist low-income households with energy and heating bills, including crisis assistance. This program was additionally funded with CRF monies, and is described in the previous section of this paper.

**Movie Theater Grants.** To provide grants to movie theater companies, which experienced financial losses during the pandemic due to lower sales and closures.

**Meat and Poultry Supply Chain Resiliency Program.** To provide funding for meat processors

for improvements or expansions in their facilities that will increase harvest capacity or production. Processors were able to apply for grants of up to \$150,000, and were required to match 100% of the grant amount they received.

**Well Compensation Grant Programs.** To support the replacement, reconstruction, treatment, or abandonment of contaminated private wells, and is based on the state's current well compensation grant program. Federally funded grants are subject to eligibility criteria generally more permissive than those provided for the program under state law. The administration has estimated that the expanded program could address approximately 1,063 contaminated wells. For additional information on the well compensation grant program, see the Legislative Fiscal Bureau informational paper entitled "Environmental Management Account."

### *Health Initiatives and Support*

**COVID-19 Testing Program.** To provide funding for lab testing and specimen collection, state employee COVID-19 testing, and a testing incentive program.

**Healthcare Infrastructure Capital Investment Grants.** To provide funding to local and tribal governments or non-profit healthcare organizations to invest in capital projects that increase access to healthcare for low income, uninsured, and underserved communities. Projects that increase the ability to respond to future pandemics are also eligible. Examples of eligible projects could include new or upgraded facility space that enables additional capacity for care within a community.

**Healthcare Surge Staffing.** To support the Agency Staffing Resource Assistance Service. Healthcare facilities could request assistance to mitigate stresses on staffing; the program subsidized 60% of the associated costs of temporary staffing.

**Local and Tribal Public Health Departments.** To provide base level funding and funding based on population to assist individual local and tribal public departments. These funds may be used to cover expenses incurred between March 3, 2021, and December 31, 2024. The funds are intended to provide resources to meet the public health needs associated with the COVID-19 pandemic, or address public health needs that have been exacerbated by the pandemic. Allowable uses of this funding include, but are not limited to, measures to mitigate the spread of COVID-19, public health and safety staffing, improvements in technology infrastructure or data analysis, addressing disparities in health outcomes, and services that support healthy living and healthy childhood environments.

**Emergency Medical Services Investment.** To provide supplemental grants to emergency medical services providers statewide. Grants totaling \$32 million were awarded to 442 agencies providing these services, with flexibility to fund staffing, equipment, supplies, or other expenses. A further \$8.0 million was distributed to communities that receive EMS Funding Assistance Program grants, which are available to public ambulance service providers. In addition to its regularly allocated grant, each community received a supplemental grant of \$24,390.

**Get Kids Ahead K-12 Mental Health Initiative.** To provide funding to school districts and local education agencies to provide mental health supports for children. Each public school district that opted to receive funds from this program was guaranteed to receive a minimum of \$10,000, with the remaining funds being allocated on a per-pupil basis.

**COVID-19 Vaccination Program.** To support public health efforts to make COVID-19 vaccinations available across the state.

**Milwaukee County Center for Forensic Science and Protective Medicine.** To provide funding towards the construction costs of a facility to house Milwaukee County's Medical Examiner's Office and Office of Emergency Management. The facility will be co-located on the Medical College of Wisconsin's portion of Milwaukee Regional Medical Center.

**Maternal and Child Health Initiative Program.** To fund efforts to improve maternal and child health outcomes through grant programs and partnerships, including with the Medical College of Wisconsin and the University of Wisconsin School of Medicine and Public Health. The program focuses on reducing disparities by race and ethnicity.

### ***Workforce Development***

**Workforce Innovation Grants.** To provide funding for regional initiatives to help connect businesses and workers by meeting local workforce needs resulting from or exacerbated by the pandemic. Funds received from these grants were used for workforce housing developments, small business and entrepreneurship training, transportation assistance, early childhood education, and apprenticeship programs, among other uses.

**Worker Advancement Initiative.** To subsidize employment and skills training opportunities with local employers. The program is aimed at individuals who became unemployed during the pandemic and whose previous employment had not returned, as well as workers looking to transition to new employment. Grants were awarded to each of Wisconsin's 11 workforce development boards, effective October 1, 2021, with a goal to provide subsidized work opportunities to approximately 2,300 individuals

**Behavioral Health Workforce Expansion and Capacity Building Initiative.** To provide funding to UW-Whitewater to make grants to behavioral health providers to hire qualified

treatment trainees to help them meet the supervised practice hours requirement needed for licensure. In addition, funding will be used to develop degree programs for behavioral health treatment professions.

**Worker Connection Program.** To fund career coaches to help individuals prepare for and enter jobs in high-growth employment sectors. The program aimed to provide information and support needed to overcome barriers that prevent full labor force participation. The program is active in Milwaukee County and the 11-county area served by the Bay Area Workforce Development Board in northeast Wisconsin.

### ***Public Safety***

**Security Personnel Add-on Pay.** To provide increased hourly wages for correctional officers and sergeants, psychiatric care technicians, youth counselors, and related supervisors. Approximately 5,000 personnel are expected to be impacted by this program, which went into effect on March 13, 2022. The pay increase is anticipated to continue through June 17, 2023, unless an extension is approved.

**Violence Prevention Initiative.** To fund the following violence prevention efforts in the state; (a) a \$6.6 million grant to Medical College of Wisconsin's Violence Prevention Project, to support research, data collection, education, and community engagement efforts around violence prevention as a public health issue; (b) a \$10.4 million grant to Medical College of Wisconsin to administer a competitive grant process to support violence prevention statewide; and (c) an \$8 million grant to the City of Milwaukee Office of Violence Prevention, to respond to pandemic-related spikes in violence and trauma with projects that take a public health approach to violence prevention.

**Local/Tribal Law Enforcement Agencies.** To provide grants to every local and tribal law enforcement agency in the state. The amount

distributed to each law enforcement agency was determined based on the population served by that agency, with additional funding provided for agencies serving communities where incidents of violent crime exceeded the statewide average. Each law enforcement agency received a minimum payment of \$7,000 from this program.

**Victim Support Initiative.** To support the provision of victim support services to meet increased demand during the pandemic.

**Wisconsin State Crime Laboratories.** To supplement funding for the state's crime laboratories that provide forensic science testing. This funding was provided to assist with the need for workflow changes and safe operation amidst the pandemic. The funding was part of a broader effort to address backlogs in the criminal justice system.

**State Public Defender Initiative.** To provide additional resources to support the State Public Defender Office. This funding was part of a broad effort to address backlogs in the criminal justice system due to the pandemic.

**Milwaukee Criminal Justice and Community Safety.** To provide funding for criminal justice and community safety initiatives in the City of Milwaukee and Milwaukee County, in addition to other funding provided to the Milwaukee County Sheriff's Office and the Milwaukee Police Department (see Local/Tribal Law Enforcement Agencies). Initiatives that will receive funding through this program include 911 crisis call diversion, road safety redesigns, and expanded pretrial supervision.

### ***Public Sector Capacity***

**Unemployment Insurance Modernization.** To fund various DWD contracts intended to modernize the unemployment insurance information technology (IT) system, used to process and pay claims for unemployment insurance benefits.

During the height of the pandemic, the previous unemployment insurance IT system was a cause of backlogs in processing unemployment insurance benefit claims for individuals and charging relief for employers.

**DHS COVID-19 Operations.** To fund various costs of the Department of Health Services (DHS), including staffing, programmatic costs, and storage and freight costs related to the state's stock of personal protective equipment. Staffing costs supported with these funds included, but were not limited to, state health department employees that manage or administer testing, vaccination, contact tracing, and disseminating public health information, as well as the administration of federal grant funded implemented in response to the pandemic.

**Administrative and Operations Expenses.** To fund administrative operations at the state level, including contract administration, project management, fiscal oversight, procurement, and reporting.

**Assistant District Attorney Initiative.** To hire assistant district attorneys to address existing caseloads and court backlogs that were exacerbated by the pandemic.

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## **Local Fiscal Recovery Funds**

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In tandem with the SFRF, ARPA also created the Local Fiscal Recovery Fund to distribute discretionary funds to local units of government. Local governments in Wisconsin received a combined total of \$2,322.8 million from the LFRF. The distribution of LFRF monies varied according to the type of local government receiving the funds. The amount that each unit of local government received can be found in the Appendices to this paper. Similar to the treatment of the state's allocation, all local governments in Wisconsin

received half of their LFRF allocations in 2021 and the remaining half in 2022.

## **Counties**

Funds were distributed to counties on the basis of population. Counties in Wisconsin received a combined total of \$1,130.9 million from the LFRF. Appendix 1 indicates the amount of LFRF funding received by each county. The U.S. Department of Treasury was responsible for distributing payments to counties. In order to receive funds, counties had to submit a certification to Treasury that the funds were required and that the county would use the funds in accordance with the provisions of the Act.

## **Metropolitan Cities**

Metropolitan cities in Wisconsin received a combined total of \$780.3 million from the LFRF. Funds were distributed to these cities by applying the Community Development Block Grant entitlement formula, after substituting "metropolitan areas" with "metropolitan cities" under that formula. The formula takes into account factors such as population growth, poverty, housing overcrowding, and the age of housing. Wisconsin has 20 cities and one village that are designated as "metropolitan cities" for the purposes of the LFRF. The amounts allocated to each of the local governments are listed in Appendix 2 of this paper.

Similar to the treatment for counties, the Department of Treasury was also responsible for distributing payments to metropolitan cities. Metropolitan cities were also required to submit a certification to Treasury that the funds were required and would be used in accordance with the provisions of the Act.

## **Non-entitlement Units of Local Government**

Non-entitlement units (NEUs) of local government in Wisconsin received a total of \$411.6 million from the LFRF. Payments to NEUs were

based on population, and were capped at 75% of the government's most recently enacted budget as of January 27, 2020. Appendix 3 indicates that amounts allocated to each NEU in the state.

The state Department of Revenue received the funding from the LFRF from the Treasury, and was responsible for distributing these funds to NEUs according to Treasury's guidance. In addition, DOR was responsible for ensuring that the budget cap was properly applied to each NEU's payment. Only one NEU in Wisconsin (the Town of Bartelme in Shawano County) received a reduced payment on the basis of the budget cap.

## **Eligible Uses**

The same guidelines governing the uses of funds received from the SFRF (described above; see "State Fiscal Recovery Funds -- Eligible Uses") apply to funds received from the LFRF. In addition to those guidelines, recipients of LFRF monies were allowed to transfer to the state in which the local government is located. Three NEUs in Wisconsin opted to transfer their LFRF allocation to the state (the Town of Wood River in Burnett County, the Town of Piehl in Oneida County, and the Village of Conrath in Rusk County). Additionally, one NEU (the Town of Big Falls in Rusk County) declined its LFRF allocation and remitted it to the U.S. Treasury.

Moreover, the same restrictions on the uses of funds received from the SFRF also apply to the LFRF. Any county, metropolitan city, or NEU that fails to comply with the allowed uses of the LFRF funds will be required to repay to the federal Treasury an amount equal to the amount of funds that were spent on an ineligible use. Unlike the SFRF, no restriction exists relating to the use of LFRF monies to either directly or indirectly offset a reduction in net tax revenues that results from a change in law, regulation, or administrative interpretation.

## Example of Revenue Loss Calculation

As noted, the allowable uses of funds received from the LFRF are similar to the allowable uses of SFRF monies. The provision allowing for LFRF monies to replace revenues lost as a result of the coronavirus pandemic is of particular note to local governments, as funds used to replace lost revenues can be used more flexibly than funds used for other allowable purposes. The methodology for calculating revenue loss is the same as described above (see "State Fiscal Recovery Fund -- Replacing Lost Revenues"). For illustration purposes only, Figure 1 provides an example of the revenue loss calculation for the hypothetical City of Badgerville. The City is assumed to have received a \$22,483,000 allocation from the LFRF.

Similar to the SFRF, local governments were directed to use a revenue growth adjustment factor equal to the greater of 4.1% annually or the local government's average annual revenue growth over the three full fiscal years prior to the pandemic. The City's base year revenue, in 2019, was \$200,191,700, and the City's three-year average revenue growth prior to the public health emergency was 3.6%, which is lower than the allowable growth of 4.1%. As a result, the City, in calculating its revenue loss as of December 31, 2020, could increase its base year revenue by 4.1%, which results in counterfactual revenue amount of \$208,399,500. This counterfactual revenue amount is then subtracted from the City's actual revenue of \$207,322,900, which results in a

demonstrated annual revenue loss of \$1,076,600 in 2020.

As shown in Figure 1, this revenue loss calculation is to be computed each year through December, 2023. Assuming that actual revenues in each year through 2023 increased at the same annual rate of 3.6% (the average rate of growth prior to the pandemic), the City would continue to be able to demonstrate a revenue loss each year. Out of a total LFRF allocation of \$22,483,000, the City would have a total cumulative revenue loss of \$11,615,100 through December, 2023, and would have been able to use this amount of its LFRF allocation for the replacement of lost revenue through 2024.

As noted in the previous section, Treasury's final rule allows for a minimum of \$10 million in revenue loss for each government receiving funds from the SFRF or LFRF. Most local governments in Wisconsin received less than \$10 million from the LFRF. Those local governments would be able to use their entire LFRF allocation replacing lost revenues, for the purpose of providing government services, and would not have been required to complete the revenue loss calculation described above. However, local governments that received more than \$10 million from the LFRF and that may have had more than \$10 million in revenue loss (similar to the fictional City of Badgerville) would still be required to complete this calculation in order to use more than \$10 million of their LFRF allocation for revenue replacement.

**Figure 1: Estimated Revenue Loss for City of Badgerville**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actual Revenue (Estimated)	\$207,322,900	\$214,708,200	\$222,356,500	\$230,277,300
Counterfactual Revenue	<u>208,399,500</u>	<u>216,943,900</u>	<u>225,838,600</u>	<u>235,098,000</u>
Annual Revenue Loss	-\$1,076,600	-\$2,235,700	-\$3,482,100	-\$4,820,700

## APPENDIX 1

### Local Fiscal Recovery Fund -- Counties

<u>County</u>	<u>Allocation</u>	<u>County</u>	<u>Allocation</u>
Adams	\$3,927,498	Milwaukee	\$183,696,189
Ashland	3,022,736	Monroe	8,984,103
Barron	8,788,117	Oconto	7,367,458
Bayfield	2,920,567	Oneida	6,913,911
Brown	51,384,182	Outagamie	36,494,459
Buffalo	2,531,119	Ozaukee	17,330,133
Burnett	2,993,989	Pepin	1,415,414
Calumet	9,729,201	Pierce	8,304,463
Chippewa	12,559,059	Polk	8,504,334
Clark	6,754,442	Portage	13,746,631
Columbia	11,174,917	Price	2,593,275
Crawford	3,133,258	Racine	38,131,110
Dane	106,189,095	Richland	3,350,999
Dodge	17,061,696	Rock	31,729,599
Door	5,374,185	Rusk	2,753,910
Douglas	8,381,382	Sauk	12,517,103
Dunn	8,812,202	Sawyer	3,216,197
Eau Claire	20,326,259	Shawano	7,944,151
Florence	834,253	Sheboygan	22,403,443
Fond du Lac	20,084,821	St. Croix	17,614,887
Forest	1,748,921	Taylor	3,951,389
Grant	9,991,423	Trempealeau	5,758,971
Green	7,179,047	Vernon	5,986,812
Green Lake	3,673,629	Vilas	4,311,119
Iowa	4,599,174	Walworth	20,175,141
Iron	1,104,633	Washburn	3,053,426
Jackson	4,009,661	Washington	26,423,010
Jefferson	16,465,385	Waukesha	78,510,723
Juneau	5,183,637	Waupaca	9,904,210
Kenosha	32,935,236	Waushara	4,747,766
Kewaunee	3,969,065	Winnebago	33,390,919
La Crosse	22,923,224	Wood	<u>14,179,200</u>
Lafayette	3,236,981		
Langlade	3,727,238	Total	\$1,130,939,548
Lincoln	5,359,617		
Manitowoc	15,341,133		
Marathon	26,356,580		
Marinette	7,837,514		
Marquette	3,025,067		
Menominee	884,950		

## APPENDIX 2

### Local Fiscal Recovery Fund -- Metropolitan Cities

	<u>Allocation</u>
Appleton	\$14,891,841
Beloit	15,218,991
Eau Claire	13,529,002
Fond du Lac	13,792,153
Green Bay	23,695,516
Janesville	11,686,560
Kenosha	26,488,543
La Crosse	21,748,073
Madison	47,197,155
Milwaukee	394,226,649
Neenah	5,549,573
Onalaska	2,131,226
Oshkosh	20,514,484
Racine	46,246,465
Sheboygan	22,006,206
Superior	17,082,059
Waukesha	10,883,993
Wausau	15,586,461
Wauwatosa	24,663,875
West Allis	30,941,771
Weston (Village)	<u>2,220,083</u>
Total	\$780,300,679

### APPENDIX 3

#### Local Fiscal Recovery Fund -- Non-Entitlement Units of Government

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of Abbotsford	Clark County	\$233,725	Village of Amherst	Portage	\$109,379
Town of Abrams	Oconto	198,138	Village of Amherst Junction	Portage	40,088
Town of Ackley	Langlade	53,381	Town of Amnicon	Douglas	122,881
Town of Adams	Adams	138,267	Town of Anderson	Burnett	41,867
City of Adams	Adams	198,138	Town of Anderson	Iron	5,966
Town of Adams	Green	56,416	Town of Angelica	Shawano	184,531
Town of Adams	Jackson	145,489	Town of Angelo	Monroe	145,280
Town of Addison	Washington	360,793	Town of Aniwa	Shawano	55,579
Village of Adell	Sheboygan	53,590	Village of Aniwa	Shawano	26,062
Town of Adrian	Monroe	83,735	Town of Anson	Chippewa	226,607
Town of Agenda	Ashland	42,705	Town of Antigo	Langlade	143,919
Town of Ahnapee	Kewaunee	96,190	City of Antigo	Langlade	812,961
Town of Ainsworth	Langlade	47,834	Town of Apple River	Polk	120,474
Town of Akan	Richland	40,821	Town of Arbor Vitae	Vilas	358,804
Town of Alban	Portage	95,039	Town of Arcadia	Trempealeau	192,485
Town of Albany	Green	119,217	City of Arcadia	Trempealeau	318,192
Village of Albany	Green	103,936	Town of Arena	Iowa	156,793
Town of Albany	Pepin	80,595	Village of Arena	Iowa	86,561
Town of Albion	Dane	219,071	Town of Argonne	Forest	52,962
Town of Albion	Jackson	129,684	Town of Argyle	Lafayette	47,624
Town of Albion	Trempealeau	71,698	Village of Argyle	Lafayette	84,886
Town of Alden	Polk	293,491	Town of Arland	Barron	79,339
City of Algoma	Kewaunee	319,030	Town of Arlington	Columbia	85,828
Town of Algoma	Winnebago	754,137	Village of Arlington	Columbia	85,828
Village of Allouez	Brown	1,454,265	Town of Armenia	Juneau	77,873
Town of Alma	Buffalo	30,459	Town of Armstrong Creek	Forest	41,344
City of Alma	Buffalo	75,257	Town of Arpin	Wood	94,306
Town of Alma	Jackson	113,984	Village of Arpin	Wood	32,343
Village of Alma Center	Jackson	51,602	Town of Arthur	Chippewa	82,688
Town of Almena	Barron	89,701	Town of Ashford	Fond du Lac	184,217
Village of Almena	Barron	67,093	Town of Ashippun	Dodge	270,150
Town of Almon	Shawano	60,184	Town of Ashland	Ashland	60,812
Town of Almond	Portage	73,163	City of Ashland	Ashland	820,915
Village of Almond	Portage	45,217	Village of Ashwaubenon	Brown	1,796,217
Town of Alto	Fond du Lac	112,100	Town of Athelstane	Marinette	52,544
City of Altoona	Eau Claire	823,742	Village of Athens	Marathon	112,728
Town of Alvin	Forest	16,014	Town of Atlanta	Rusk	62,487
Town of Amberg	Marinette	75,047	Town of Auburn	Chippewa	76,094
City of Amery	Polk	294,328	Town of Auburn	Fond du Lac	249,949
Town of Amherst	Portage	142,454	Town of Auburndale	Wood	86,770

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Auburndale	Wood	\$69,605	Town of Beaver Dam	Dodge	\$412,603
City of Augusta	Eau Claire	159,620	City of Beaver Dam	Dodge	1,716,878
Town of Aurora	Florence	105,401	Town of Beecher	Marinette	74,419
Town of Aurora	Taylor	42,181	Town of Beetown	Grant	79,967
Town of Aurora	Waushara	103,936	Town of Belgium	Ozaukee	149,885
Village of Avoca	Iowa	65,209	Village of Belgium	Ozaukee	245,448
Town of Avon	Rock	64,057	Town of Bell	Bayfield	27,737
Town of Aztalan	Jefferson	156,165	Village of Bell Center	Crawford	11,618
Village of Bagley	Grant	38,413	Town of Belle Plaine	Shawano	189,555
Town of Bagley	Oconto	30,982	Village of Belleville	Dane	257,799
Town of Baileys Harbor	Door	108,751	Village of Bellevue	Brown	1,668,835
Town of Baldwin	St Croix	99,958	Town of Belmont	Lafayette	83,735
Village of Baldwin	St Croix	426,210	Village of Belmont	Lafayette	102,157
Town of Balsam Lake	Polk	148,315	Town of Belmont	Portage	65,627
Village of Balsam Lake	Polk	102,785	Town of Beloit	Rock	809,088
Town of Bangor	La Crosse	67,197	Town of Belvidere	Buffalo	40,297
Village of Bangor	La Crosse	151,979	Town of Bennett	Douglas	63,220
Town of Baraboo	Sauk	185,263	Town of Benton	Lafayette	52,544
City of Baraboo	Sauk	1,273,293	Village of Benton	Lafayette	100,272
Town of Barksdale	Bayfield	76,408	Town of Bergen	Marathon	66,883
Town of Barnes	Bayfield	81,537	Town of Bergen	Vernon	143,396
Village of Barneveld	Iowa	130,940	Town of Berlin	Green Lake	118,275
Town of Barre	La Crosse	135,336	City of Berlin	Green Lake	563,640
Town of Barron	Barron	86,875	Town of Berlin	Marathon	98,807
City of Barron	Barron	347,709	Town of Bern	Marathon	62,487
Town of Barronett	Washburn	46,159	Town of Berry	Dane	124,242
Town of Bartelme	Shawano	85,828	Town of Bevent	Marathon	115,868
Town of Barton	Washington	279,779	Town of Big Bend	Rusk	36,425
Town of Bashaw	Washburn	96,400	Village of Big Bend	Waukesha	153,339
Town of Bass Lake	Sawyer	251,100	Town of Big Falls*	Rusk	13,293
Town of Bass Lake	Washburn	53,381	Village of Big Falls	Waupaca	7,222
Village of Bay City	Pierce	51,706	Town of Big Flats	Adams	105,192
Town of Bayfield	Bayfield	72,326	Town of Birch	Lincoln	61,964
City of Bayfield	Bayfield	49,299	Town of Birch Creek	Chippewa	56,312
Village of Bayside	Milwaukee	453,634	Town of Birchwood	Washburn	50,241
Town of Bayview	Bayfield	51,916	Village of Birchwood	Washburn	44,798
Town of Bear Bluff	Jackson	14,968	Town of Birnamwood	Shawano	78,815
Village of Bear Creek	Outagamie	45,845	Village of Birnamwood	Shawano	81,851
Town of Bear Creek	Sauk	66,255	Village of Biron	Wood	80,804
Town of Bear Creek	Waupaca	83,944	Town of Black Brook	Polk	140,151
Town of Bear Lake	Barron	68,663	Town of Black Creek	Outagamie	130,417
Town of Beaver	Clark	92,213	Village of Black Creek	Outagamie	136,906
Town of Beaver	Marinette	119,427	Town of Black Earth	Dane	53,695
Town of Beaver	Polk	87,817	Village of Black Earth	Dane	148,525
Town of Beaver Brook	Washburn	75,047	City of Black River Falls	Jackson	362,677

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Black Wolf	Winnebago	\$258,950	City of Brookfield	Waukesha	\$4,094,111
Town of Blackwell	Forest	33,389	Town of Brooklyn	Green	116,496
Town of Blaine	Burnett	19,887	Village of Brooklyn	Green	153,339
City of Blair	Trempealeau	140,884	Town of Brooklyn	Green Lake	196,254
Town of Blanchard	Lafayette	27,109	Town of Brooklyn	Washburn	26,795
Village of Blanchardville	Lafayette	82,793	Town of Brothertown	Calumet	135,441
Town of Bloom	Richland	51,916	Village of Brown Deer	Milwaukee	1,239,171
Town of Bloomer	Chippewa	115,135	Town of Browning	Taylor	95,353
City of Bloomer	Chippewa	366,863	Village of Brownsville	Dodge	61,126
Town of Bloomfield	Walworth	168,098	Village of Browntown	Green	28,889
Village of Bloomfield	Walworth	496,757	Village of Bruce	Rusk	73,791
Town of Bloomfield	Waushara	110,739	Town of Brule	Douglas	69,814
Town of Blooming Grove	Dane	175,529	Town of Brunswick	Eau Claire	186,729
Town of Bloomington	Grant	38,204	Town of Brussels	Door	115,554
Village of Bloomington	Grant	72,849	Town of Buchanan	Outagamie	753,718
Town of Blue Mounds	Dane	95,772	Town of Buena Vista	Portage	129,475
Village of Blue Mounds	Dane	103,203	Town of Buena Vista	Richland	190,497
Village of Blue River	Grant	44,065	Town of Buffalo	Buffalo	72,326
Village of Boaz	Richland	15,282	Town of Buffalo	Marquette	130,103
Village of Bonduel	Shawano	148,315	City of Buffalo City	Buffalo	99,854
Town of Bone Lake	Polk	75,989	Town of Burke	Dane	359,118
Town of Boscobel	Grant	41,344	Town of Burlington	Racine	686,940
City of Boscobel	Grant	327,403	City of Burlington	Racine	1,149,261
Town of Boulder Junction	Vilas	100,900	Town of Burnett	Dodge	89,910
Town of Bovina	Outagamie	123,928	Town of Burns	La Crosse	99,958
Village of Bowler	Shawano	30,354	Town of Burnside	Trempealeau	54,742
Village of Boyceville	Dunn	117,961	Town of Butler	Clark	9,944
Village of Boyd	Chippewa	55,684	Village of Butler	Waukesha	188,194
Town of Bradford	Rock	119,008	Village of Butternut	Ashland	37,157
Town of Bradley	Lincoln	247,646	Town of Byron	Fond du Lac	171,447
Village of Brandon	Fond du Lac	89,282	Town of Byron	Monroe	141,198
Town of Brazeau	Oconto	136,906	Town of Cable	Bayfield	86,666
Town of Breed	Oconto	76,094	Town of Cadiz	Green	87,712
Town of Bridge Creek	Eau Claire	218,025	Village of Cadott	Chippewa	149,048
Town of Bridgeport	Crawford	105,087	Town of Cady	St Croix	91,376
Town of Brigham	Iowa	111,995	Town of Calamus	Dodge	110,530
Town of Brighton	Kenosha	158,154	Town of Caledonia	Columbia	145,908
Town of Brighton	Marathon	67,616	Village of Caledonia	Racine	2,645,707
Town of Brillion	Calumet	152,816	Town of Caledonia	Trempealeau	96,818
City of Brillion	Calumet	322,065	Town of Caledonia	Waupaca	176,576
Town of Bristol	Dane	412,917	Town of Calumet	Fond du Lac	155,433
Village of Bristol	Kenosha	538,206	Village of Cambria	Columbia	78,292
Town of Brockway	Jackson	299,352	Village of Cambridge	Dane	160,666
City of Brodhead	Green	339,859	Village of Cameron	Barron	187,147
Town of Brookfield	Waukesha	682,125	Town of Cameron	Wood	50,450

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Camp Douglas	Juneau	\$65,209	Town of Chippewa	Ashland	\$38,623
Town of Campbell	La Crosse	449,970	City of Chippewa Falls	Chippewa	1,503,668
Village of Campbellsport	Fond du Lac	191,229	Town of Christiana	Dane	137,744
Town of Canton	Buffalo	31,191	Town of Christiana	Vernon	101,528
Town of Carey	Iron	16,642	Town of Cicero	Outagamie	115,031
Town of Carlton	Kewaunee	106,134	Town of City Point	Jackson	18,840
Town of Carson	Portage	139,942	Town of Clam Falls	Polk	61,126
Town of Cary	Wood	42,077	Town of Clarno	Green	126,440
Village of Cascade	Sheboygan	72,431	Town of Clay Banks	Door	40,297
Town of Casco	Kewaunee	123,614	Town of Clayton	Crawford	94,516
Village of Casco	Kewaunee	61,231	Town of Clayton	Polk	102,680
Town of Casey	Washburn	36,948	Village of Clayton	Polk	57,044
Village of Cashton	Monroe	116,391	Town of Clayton	Winnebago	441,701
Town of Cassel	Marathon	96,818	Town of Clear Creek	Eau Claire	93,574
Town of Cassian	Oneida	102,575	Town of Clear Lake	Polk	94,934
Town of Cassville	Grant	45,112	Village of Clear Lake	Polk	115,449
Village of Cassville	Grant	92,213	Town of Clearfield	Juneau	78,083
Town of Castle Rock	Grant	26,586	Town of Cleveland	Chippewa	94,516
Town of Caswell	Forest	9,106	Town of Cleveland	Jackson	50,555
Town of Catawba	Price	26,376	Village of Cleveland	Manitowoc	152,188
Village of Catawba	Price	10,467	Town of Cleveland	Marathon	156,479
Town of Cato	Manitowoc	161,294	Town of Cleveland	Taylor	27,214
Village of Cazenovia	Richland	32,447	Town of Clifton	Grant	41,030
Village of Cecil	Shawano	57,672	Town of Clifton	Monroe	74,524
Village of Cedar Grove	Sheboygan	221,583	Town of Clifton	Pierce	220,746
Town of Cedar Lake	Barron	98,702	Town of Clinton	Barron	91,376
Town of Cedar Rapids	Rusk	4,396	Town of Clinton	Rock	101,214
Town of Cedarburg	Ozaukee	634,396	Village of Clinton	Rock	223,991
City of Cedarburg	Ozaukee	1,214,469	Town of Clinton	Vernon	149,885
Town of Center	Outagamie	381,203	City of Clintonville	Waupaca	459,600
Town of Center	Rock	116,915	Town of Clover	Bayfield	23,655
Town of Centerville	Manitowoc	65,313	Town of Cloverland	Douglas	22,399
Village of Centuria	Polk	95,248	Town of Cloverland	Vilas	110,949
Town of Charlestown	Calumet	79,234	Town of Clyde	Iowa	32,866
Town of Chase	Oconto	320,076	Town of Clyman	Dodge	80,490
Village of Chaseburg	Vernon	30,563	Village of Clyman	Dodge	41,972
Town of Chelsea	Taylor	82,479	Village of Cobb	Iowa	46,996
Village of Chenequa	Waukesha	63,010	Village of Cochrane	Buffalo	43,019
Town of Chester	Dodge	69,605	Town of Colburn	Adams	22,922
Town of Chetek	Barron	169,982	Town of Colburn	Chippewa	92,946
City of Chetek	Barron	219,281	Town of Colby	Clark	90,434
Town of Chicog	Washburn	24,702	City of Colby	Clark	203,999
Town of Chilton	Calumet	117,229	Town of Cold Spring	Jefferson	78,815
City of Chilton	Calumet	403,916	Village of Coleman	Marinette	72,012
Town of Chimney Rock	Trempealeau	26,376	Town of Colfax	Dunn	129,998

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Colfax	Dunn	\$121,206	Town of Dane	Dane	\$109,693
Town of Coloma	Waushara	79,967	Village of Dane	Dane	118,799
Village of Coloma	Waushara	46,892	Town of Daniels	Burnett	68,349
Town of Columbus	Columbia	67,930	Town of Darien	Walworth	178,983
City of Columbus	Columbia	535,903	Village of Darien	Walworth	166,423
Village of Combined Locks	Outagamie	376,074	Town of Darlington	Lafayette	90,538
Town of Commonwealth	Florence	40,611	City of Darlington	Lafayette	244,610
Town of Concord	Jefferson	222,211	Town of Day	Marathon	119,741
Town of Conover	Vilas	131,464	Town of Dayton	Richland	70,442
Village of Conrath*	Rusk	9,630	Town of Dayton	Waupaca	281,768
Town of Cooks Valley	Chippewa	87,712	City of De Pere	Brown	2,613,574
Town of Coon	Vernon	79,757	Village of De Soto	Vernon	29,203
Village of Coon Valley	Vernon	82,374	Town of Decatur	Green	190,183
Town of Cooperstown	Manitowoc	133,348	Town of Deer Creek	Outagamie	68,767
City of Cornell	Chippewa	147,269	Town of Deer Creek	Taylor	79,862
Town of Corning	Lincoln	90,957	Village of Deer Park	St Croix	22,294
Town of Cottage Grove	Dane	414,906	Town of Deerfield	Dane	179,507
Village of Cottage Grove	Dane	747,647	Village of Deerfield	Dane	265,021
Town of Couderay	Sawyer	42,181	Town of Deerfield	Waushara	77,769
Village of Couderay	Sawyer	9,001	Village of Deforest	Dane	1,119,012
Town of Courtland	Columbia	54,323	Town of Dekorra	Columbia	244,715
Town of Crandon	Forest	67,407	Town of Delafield	Waukesha	924,642
City of Crandon	Forest	188,403	City of Delafield	Waukesha	788,782
Town of Cranmoor	Wood	16,538	Town of Delavan	Walworth	558,197
Town of Crescent	Oneida	210,907	City of Delavan	Walworth	864,981
Village of Crivitz	Marinette	98,702	Town of Dell Prairie	Adams	164,539
Town of Cross	Buffalo	38,832	Town of Dellona	Sauk	175,215
Town of Cross Plains	Dane	156,479	Town of Delmar	Chippewa	101,424
Village of Cross Plains	Dane	448,609	Town of Delta	Bayfield	28,889
Town of Crystal	Washburn	28,051	Town of Delton	Sauk	261,253
Town of Crystal Lake	Barron	78,815	Village of Denmark	Brown	238,330
Town of Crystal Lake	Marquette	51,288	Town of Dewey	Burnett	53,800
City of Cuba City	Grant	212,372	Town of Dewey	Portage	101,843
City of Cudahy	Milwaukee	1,894,920	Town of Dewey	Rusk	54,428
Town of Cumberland	Barron	90,538	Town of Dewhurst	Clark	35,587
City of Cumberland	Barron	220,118	Town of Dexter	Wood	36,111
Town of Curran	Jackson	35,901	Town of Diamond Bluff	Pierce	52,020
Village of Curtiss	Clark	22,190	Village of Dickeyville	Grant	107,181
Town of Cutler	Juneau	34,750	Town of Dodge	Trempealeau	43,228
Town of Cylon	St Croix	73,059	Town of Dodgeville	Iowa	167,888
Town of Dairyland	Douglas	19,678	City of Dodgeville	Iowa	491,419
Town of Dakota	Waushara	130,417	Village of Dorchester	Clark	90,538
Town of Dale	Outagamie	304,271	Town of Doty	Oconto	27,632
Town of Dallas	Barron	58,928	Town of Douglas	Marquette	76,722
Village of Dallas	Barron	36,111	Village of Dousman	Waukesha	243,668

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Dover	Buffalo	\$49,822	Town of Eisenstein	Price	\$63,743
Town of Dover	Racine	447,981	Town of El Paso	Pierce	74,629
Town of Dovre	Barron	87,922	Village of Eland	Shawano	20,620
Village of Downing	Dunn	27,528	Town of Elba	Dodge	101,528
Town of Doyle	Barron	48,357	Town of Elcho	Langlade	125,707
Village of Doylestown	Columbia	31,087	Town of Elderon	Marathon	66,883
Town of Drammen	Eau Claire	89,701	Village of Elderon	Marathon	22,399
Town of Draper	Sawyer	21,457	Town of Eldorado	Fond du Lac	153,130
Village of Dresser	Polk	90,643	Village of Eleva	Trempealeau	69,605
Town of Drummond	Bayfield	48,043	Town of Elk	Price	99,330
Town of Dunbar	Marinette	64,999	Town of Elk Grove	Lafayette	59,347
Town of Dunkirk	Dane	211,116	Town of Elk Mound	Dunn	202,010
Town of Dunn	Dane	550,243	Village of Elk Mound	Dunn	92,318
Town of Dunn	Dunn	167,470	Village of Elkhart Lake	Sheboygan	106,343
Town of Dupont	Waupaca	75,885	City of Elkhorn	Walworth	1,048,674
Town of Durand	Pepin	75,047	Town of Ellenboro	Grant	55,893
City of Durand	Pepin	188,403	Town of Ellington	Outagamie	328,136
Town of Eagle	Richland	53,904	Town of Ellsworth	Pierce	124,556
Town of Eagle	Waukesha	379,424	Village of Ellsworth	Pierce	347,186
Village of Eagle	Waukesha	225,979	Village of Elm Grove	Waukesha	642,246
Town of Eagle Point	Chippewa	334,521	Village of Elmwood	Pierce	83,421
City of Eagle River	Vilas	166,632	Village of Elmwood Park	Racine	51,602
Town of East Troy	Walworth	424,222	City of Elroy	Juneau	136,383
Village of East Troy	Walworth	451,435	Village of Embarrass	Waupaca	38,727
Town of Eastman	Crawford	75,780	Town of Emerald	St Croix	89,387
Village of Eastman	Crawford	42,181	Town of Emery	Price	30,249
Town of Easton	Adams	116,810	Town of Emmet	Dodge	134,918
Town of Easton	Marathon	119,845	Town of Emmet	Marathon	98,179
Town of Eaton	Brown	172,075	Town of Empire	Fond du Lac	295,165
Town of Eaton	Clark	75,047	Village of Endeavor	Marquette	48,671
Town of Eaton	Manitowoc	86,247	Town of Enterprise	Oneida	31,715
Town of Eau Galle	Dunn	82,060	Village of Ephraim	Door	29,307
Town of Eau Galle	St Croix	130,626	Town of Erin	Washington	401,509
Town of Eau Pleine	Marathon	85,619	Town of Erin Prairie	St Croix	73,791
Town of Eau Pleine	Portage	97,551	Town of Estella	Chippewa	47,206
Town of Eden	Fond du Lac	109,274	Town of Ettrick	Trempealeau	134,708
Village of Eden	Fond du Lac	97,551	Village of Ettrick	Trempealeau	54,323
Town of Eden	Iowa	38,204	Town of Eureka	Polk	173,645
Village of Edgar	Marathon	150,932	City of Evansville	Rock	569,397
City of Edgerton	Rock	589,389	Town of Evergreen	Langlade	50,136
Town of Edgewater	Sawyer	54,637	Town of Evergreen	Washburn	118,066
Town of Edson	Chippewa	118,485	Town of Excelsior	Sauk	175,110
Town of Egg Harbor	Door	141,198	Village of Exeland	Sawyer	19,887
Village of Egg Harbor	Door	21,143	Town of Exeter	Green	219,699
Town of Eileen	Bayfield	72,431	Town of Fairbanks	Shawano	63,324

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Fairchild	Eau Claire	\$39,251	Town of Frankfort	Marathon	\$74,105
Village of Fairchild	Eau Claire	63,115	Town of Frankfort	Pepin	34,541
Town of Fairfield	Sauk	115,449	Town of Franklin	Jackson	48,252
Village of Fairwater	Fond du Lac	37,367	Town of Franklin	Kewaunee	102,994
Village of Fall Creek	Eau Claire	134,918	Town of Franklin	Manitowoc	128,638
Village of Fall River	Columbia	182,228	City of Franklin	Milwaukee	3,748,286
Town of Farmington	Jefferson	152,397	Town of Franklin	Sauk	71,907
Town of Farmington	La Crosse	225,351	Town of Franklin	Vernon	124,346
Town of Farmington	Polk	194,893	Town of Franzen	Marathon	59,870
Town of Farmington	Washington	393,972	Village of Frederic	Polk	113,984
Town of Farmington	Waupaca	404,125	Town of Fredonia	Ozaukee	226,712
Town of Fayette	Lafayette	41,030	Village of Fredonia	Ozaukee	235,818
Town of Fence	Florence	19,364	Town of Freedom	Forest	34,541
Town of Fennimore	Grant	62,906	Town of Freedom	Outagamie	648,945
City of Fennimore	Grant	257,066	Town of Freedom	Sauk	49,613
Village of Fenwood	Marathon	16,224	Town of Freeman	Crawford	73,687
Town of Fern	Florence	16,119	Town of Fremont	Clark	133,976
Village of Ferryville	Crawford	18,422	Town of Fremont	Waupaca	61,650
Town of Fifield	Price	91,899	Village of Fremont	Waupaca	68,139
Town of Finley	Juneau	9,944	Village of Friendship	Adams	68,767
City of Fitchburg	Dane	3,222,954	Town of Friendship	Fond du Lac	276,953
Town of Flambeau	Price	49,822	Village of Friesland	Columbia	36,111
Town of Flambeau	Rusk	111,367	Town of Frog Creek	Washburn	13,712
Town of Florence	Florence	203,371	Town of Fulton	Rock	359,746
Town of Fond du Lac	Fond du Lac	434,689	Town of Gale	Trempealeau	181,914
Village of Fontana	Walworth	182,228	City of Galesville	Trempealeau	167,051
Village of Footville	Rock	86,980	Town of Garden Valley	Jackson	44,798
Town of Ford	Taylor	27,947	Town of Gardner	Door	124,137
Town of Forest	Fond du Lac	113,042	Town of Garfield	Jackson	72,640
Town of Forest	Richland	35,587	Town of Garfield	Polk	172,703
Town of Forest	St Croix	66,255	Village of Gays Mills	Crawford	53,486
Town of Forest	Vernon	65,941	Town of Genesee	Waukesha	765,127
Town of Forestville	Door	115,031	Town of Geneva	Walworth	527,530
Village of Forestville	Door	42,705	Town of Genoa	Vernon	83,316
City of Fort Atkinson	Jefferson	1,300,193	Village of Genoa	Vernon	27,318
Town of Fort Winnebago	Columbia	87,398	Village of Genoa City	Walworth	312,436
Town of Foster	Clark	10,048	Town of Georgetown	Polk	100,168
Town of Fountain	Juneau	61,231	Town of Georgetown	Price	16,433
City of Fountain City	Buffalo	90,120	Town of Germania	Shawano	34,122
Town of Fountain Prairie	Columbia	93,469	Town of Germantown	Juneau	176,576
Village of Fox Crossing	Winnebago	1,989,959	Town of Germantown	Washington	25,853
Town of Fox Lake	Dodge	286,792	Village of Germantown	Washington	2,105,513
City of Fox Lake	Dodge	151,665	Town of Gibraltar	Door	108,751
Village of Fox Point	Milwaukee	684,846	Town of Gibson	Manitowoc	138,581
Village of Francis Creek	Manitowoc	66,988	Town of Gillett	Oconto	111,053

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
City of Gillett	Oconto	\$135,546	Town of Greenfield	Monroe	\$75,466
Town of Gilman	Pierce	105,087	Town of Greenfield	Sauk	104,145
Village of Gilman	Taylor	41,030	Town of Greenville	Outagamie	316,936
Town of Gilmanton	Buffalo	43,751	Village of Greenville	Outagamie	976,872
Town of Gingles	Ashland	80,595	City of Greenwood	Clark	104,459
Village of Glen Flora	Rusk	9,001	Town of Greenwood	Taylor	66,360
Town of Glen Haven	Grant	42,600	Town of Greenwood	Vernon	88,759
Village of Glenbeulah	Sheboygan	48,566	Village of Gresham	Shawano	59,033
Town of Glencoe	Buffalo	49,299	Town of Grover	Marinette	181,286
City of Glendale	Milwaukee	1,336,408	Town of Grover	Taylor	27,632
Town of Glendale	Monroe	69,709	Town of Grow	Rusk	44,589
Town of Glenmore	Brown	121,311	Town of Guenther	Marathon	37,995
Town of Glenwood	St Croix	85,828	Town of Gull Lake	Washburn	19,573
City of Glenwood City	St Croix	125,707	Town of Gurney	Iron	16,433
Town of Goetz	Chippewa	83,212	Town of Hackett	Price	17,166
Town of Goodman	Marinette	63,429	Town of Hale	Trempealeau	113,147
Town of Goodrich	Taylor	53,486	Village of Hales Corners	Milwaukee	792,027
Town of Gordon	Ashland	29,098	Town of Hallie	Chippewa	17,375
Town of Gordon	Douglas	68,349	Town of Halsey	Marathon	72,012
Town of Grafton	Ozaukee	436,887	Town of Hamburg	Marathon	98,493
Village of Grafton	Ozaukee	1,226,192	Town of Hamburg	Vernon	105,297
Town of Grand Chute	Outagamie	2,439,301	Town of Hamilton	La Crosse	265,230
Town of Grand Rapids	Wood	776,327	Town of Hammel	Taylor	73,896
Town of Grand View	Bayfield	49,404	Town of Hammond	St Croix	246,704
Town of Grant	Clark	97,760	Village of Hammond	St Croix	197,405
Town of Grant	Dunn	42,077	Town of Hampden	Columbia	60,708
Town of Grant	Monroe	52,753	Town of Hancock	Waushara	55,684
Town of Grant	Portage	206,092	Village of Hancock	Waushara	42,391
Town of Grant	Rusk	85,828	Town of Haney	Crawford	30,563
Town of Grant	Shawano	102,471	Town of Hansen	Wood	68,977
Village of Granton	Clark	36,006	Town of Harding	Lincoln	38,727
Town of Grantsburg	Burnett	119,950	Town of Harmony	Price	22,504
Village of Grantsburg	Burnett	134,080	Town of Harmony	Rock	274,441
Town of Gratiot	Lafayette	58,614	Town of Harmony	Vernon	101,319
Village of Gratiot	Lafayette	23,655	Town of Harris	Marquette	84,468
Town of Green Bay	Brown	228,387	Village of Harrison	Calumet	1,293,494
Town of Green Grove	Clark	78,815	Town of Harrison	Grant	52,230
Town of Green Lake	Green Lake	122,567	Town of Harrison	Lincoln	84,468
City of Green Lake	Green Lake	101,005	Town of Harrison	Marathon	39,041
Town of Green Valley	Marathon	60,498	Town of Harrison	Waupaca	47,729
Town of Green Valley	Shawano	111,367	Town of Hartford	Washington	373,039
Town of Greenbush	Sheboygan	272,034	City of Hartford	Washington	1,616,606
Village of Greendale	Milwaukee	1,480,327	Town of Hartland	Pierce	90,748
Town of Greenfield	La Crosse	223,677	Town of Hartland	Shawano	93,678
City of Greenfield	Milwaukee	3,895,868	Village of Hartland	Waukesha	975,511

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Hatley	Marathon	\$62,487	City of Horicon	Dodge	\$381,517
Village of Haugen	Barron	28,679	Town of Hortonia	Outagamie	112,833
Town of Hawkins	Rusk	16,014	Village of Hortonville	Outagamie	304,795
Village of Hawkins	Rusk	29,307	Town of How	Oconto	54,532
Town of Hawthorne	Douglas	118,799	Village of Howard	Brown	2,111,897
Town of Hay River	Dunn	61,650	Town of Howard	Chippewa	85,200
Town of Hayward	Sawyer	371,573	Village of Howards Grove	Sheboygan	342,476
City of Hayward	Sawyer	241,889	Town of Hubbard	Dodge	182,647
Town of Hazel Green	Grant	115,659	Town of Hubbard	Rusk	20,410
Village of Hazel Green	Grant	127,696	Town of Hudson	St Croix	918,885
Town of Hazelhurst	Oneida	132,196	City of Hudson	St Croix	1,476,141
Town of Hebron	Jefferson	118,275	Town of Hughes	Bayfield	40,611
Town of Helvetia	Waupaca	64,999	Town of Hull	Marathon	83,002
Town of Hendren	Clark	52,020	Town of Hull	Portage	576,828
Town of Henrietta	Richland	50,032	Town of Humboldt	Brown	142,140
Town of Herman	Dodge	116,810	Town of Hunter	Sawyer	71,803
Town of Herman	Shawano	79,967	City of Hurley	Iron	150,304
Town of Herman	Sheboygan	216,245	Town of Hustisford	Dodge	139,523
Town of Hewett	Clark	31,087	Village of Hustisford	Dodge	112,519
Town of Hewitt	Marathon	67,197	Village of Hustler	Juneau	19,678
Village of Hewitt	Wood	81,432	Town of Hutchins	Shawano	62,487
Town of Hickory Grove	Grant	48,357	City of Independence	Trempealeau	136,383
Town of Highland	Douglas	33,180	Village of Ingram	Rusk	7,641
Town of Highland	Iowa	81,223	Town of Iola	Waupaca	100,168
Village of Highland	Iowa	86,456	Village of Iola	Waupaca	126,230
Village of Hilbert	Calumet	113,147	Village of Iron Ridge	Dodge	93,260
Town of Hiles	Forest	32,238	Town of Iron River	Bayfield	118,694
Town of Hiles	Wood	16,538	Town of Ironton	Sauk	72,221
Town of Hill	Price	32,866	Village of Ironton	Sauk	26,376
Town of Hillsboro	Vernon	87,608	Town of Irving	Jackson	81,432
City of Hillsboro	Vernon	145,803	Town of Isabelle	Pierce	30,877
Town of Hixon	Clark	83,630	Town of Ithaca	Richland	63,324
Town of Hixton	Jackson	69,605	Town of Ixonia	Jefferson	476,870
Village of Hixton	Jackson	44,379	Town of Jackson	Adams	103,413
Town of Hoard	Clark	85,619	Town of Jackson	Burnett	81,641
Village of Hobart	Brown	1,055,268	Town of Jackson	Washington	475,928
Town of Holland	Brown	166,109	Village of Jackson	Washington	753,614
Town of Holland	La Crosse	406,533	Town of Jacksonport	Door	74,943
Town of Holland	Sheboygan	234,248	Town of Jacobs	Ashland	72,431
Village of Hollandale	Iowa	28,784	Town of Jamestown	Grant	221,688
Village of Holmen	La Crosse	1,050,244	Town of Janesville	Rock	378,063
Town of Holton	Marathon	98,284	Town of Jefferson	Green	130,208
Town of Holway	Taylor	99,854	Town of Jefferson	Jefferson	235,714
Town of Homestead	Florence	34,436	City of Jefferson	Jefferson	835,883
Town of Honey Creek	Sauk	81,537	Town of Jefferson	Monroe	95,353

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Jefferson	Vernon	\$128,010	Town of La Follette	Burnett	\$56,940
Town of Johnson	Marathon	100,168	Town of La Grange	Monroe	214,675
Village of Johnson Creek	Jefferson	318,820	Town of La Grange	Walworth	258,531
Town of Johnstown	Polk	56,207	Town of La Pointe	Ashland	27,318
Town of Johnstown	Rock	83,526	Town of La Prairie	Rock	91,166
Town of Jordan	Green	68,977	Town of La Valle	Sauk	146,013
Town of Jump River	Taylor	37,995	Village of La Valle	Sauk	37,785
Village of Junction City	Portage	45,949	Town of Lac Du Flambeau	Vilas	367,073
City of Juneau	Dodge	279,256	Village of Lac La Belle	Waukesha	31,296
Town of Kaukauna	Outagamie	139,628	City of Ladysmith	Rusk	327,194
City of Kaukauna	Outagamie	1,702,957	Town of Lafayette	Chippewa	630,628
Village of Kekoskee	Dodge	93,888	Town of Lake	Marinette	118,171
Village of Kellnersville	Manitowoc	33,285	Town of Lake	Price	114,507
Town of Kelly	Bayfield	48,880	Village of Lake Delton	Sauk	312,645
Town of Kendall	Lafayette	48,566	City of Lake Geneva	Walworth	848,339
Village of Kendall	Monroe	49,404	Village of Lake Hallie	Chippewa	706,199
Town of Kennan	Price	34,645	Town of Lake Holcombe	Chippewa	112,833
Village of Kennan	Price	12,560	Town of Lake Mills	Jefferson	223,886
Town of Kewaskum	Washington	114,821	City of Lake Mills	Jefferson	626,232
Village of Kewaskum	Washington	446,307	Village of Lake Nebagamon	Douglas	109,797
City of Kewaunee	Kewaunee	298,096	Town of Lake Tomahawk	Oneida	107,809
Town of Keystone	Bayfield	39,565	Town of Lakeland	Barron	100,168
Town of Kickapoo	Vernon	68,453	Town of Lakeside	Douglas	74,629
City of Kiel	Manitowoc	397,322	Town of Laketown	Polk	99,330
Town of Kildare	Juneau	73,059	Town of Lakewood	Oconto	87,398
Town of Kimball	Iron	51,497	Town of Lamartine	Fond du Lac	184,321
Village of Kimberly	Outagamie	711,956	Town of Lamont	Lafayette	32,761
Town of King	Lincoln	88,550	Town of Lanark	Portage	164,853
Town of Kingston	Green Lake	113,356	City of Lancaster	Grant	387,378
Village of Kingston	Green Lake	33,494	Town of Land O Lakes	Vilas	93,155
Town of Kingston	Juneau	9,316	Town of Langlade	Langlade	47,729
Town of Kinnickinnic	St Croix	189,555	Village of Lannon	Waukesha	128,952
Village of Knapp	Dunn	48,566	Town of Laona	Forest	124,974
Town of Knapp	Jackson	32,029	Town of Larrabee	Waupaca	141,407
Town of Knight	Iron	21,562	Town of Lawrence	Brown	566,362
Town of Knowlton	Marathon	212,687	Town of Lawrence	Rusk	30,563
Town of Knox	Price	34,750	Town of Lebanon	Dodge	174,587
Village of Kohler	Sheboygan	215,513	Town of Lebanon	Waupaca	171,866
Town of Komensky	Jackson	57,358	Town of Ledgeview	Brown	849,071
Town of Koshkonong	Jefferson	395,647	Town of Leeds	Columbia	81,537
Town of Kossuth	Manitowoc	215,722	Town of Lemonweir	Juneau	179,297
Village of Kronenwetter	Marathon	845,617	Town of Lena	Oconto	77,664
Village of La Farge	Vernon	79,443	Village of Lena	Oconto	56,416
Town of La Fayette	Monroe	46,054	Town of Lenroot	Sawyer	135,441
Town of La Fayette	Walworth	209,860	Town of Leola	Adams	31,401

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Leon	Monroe	\$120,369	Town of Lodi	Columbia	\$347,081
Town of Leon	Waushara	151,979	City of Lodi	Columbia	323,635
Town of Leroy	Dodge	104,878	Village of Loganville	Sauk	31,191
Town of Lessor	Shawano	130,312	Village of Lohrville	Waushara	40,716
Town of Levis	Clark	52,125	Town of Lomira	Dodge	118,903
Town of Lewiston	Columbia	129,894	Village of Lomira	Dodge	256,438
Town of Liberty	Grant	58,719	Village of Lone Rock	Richland	87,398
Town of Liberty	Manitowoc	132,092	Town of Long Lake	Florence	15,700
Town of Liberty	Outagamie	96,609	Town of Long Lake	Washburn	65,941
Town of Liberty	Vernon	30,354	Town of Longwood	Clark	91,376
Town of Liberty Grove	Door	183,903	Town of Lorain	Polk	28,889
Town of Lima	Grant	84,782	Town of Lowell	Dodge	122,044
Town of Lima	Pepin	72,954	Village of Lowell	Dodge	34,017
Town of Lima	Rock	141,721	Town of Lowville	Columbia	107,390
Town of Lima	Sheboygan	310,133	Town of Loyal	Clark	88,864
Village of Lime Ridge	Sauk	17,061	City of Loyal	Clark	129,056
Town of Lincoln	Adams	31,401	Village of Lublin	Taylor	11,828
Town of Lincoln	Bayfield	30,249	Town of Lucas	Dunn	83,944
Town of Lincoln	Buffalo	16,538	Town of Luck	Polk	97,760
Town of Lincoln	Burnett	32,343	Village of Luck	Polk	110,007
Town of Lincoln	Eau Claire	125,707	Town of Ludington	Eau Claire	112,937
Town of Lincoln	Forest	95,562	Town of Luxemburg	Kewaunee	154,491
Town of Lincoln	Kewaunee	99,749	Village of Luxemburg	Kewaunee	269,103
Town of Lincoln	Monroe	89,910	Town of Lyndon	Juneau	145,803
Town of Lincoln	Polk	228,805	Town of Lyndon	Sheboygan	164,016
Town of Lincoln	Trempealeau	90,434	Village of Lyndon Station	Juneau	50,660
Town of Lincoln	Vilas	261,776	Town of Lynn	Clark	92,841
Town of Lincoln	Wood	160,248	Town of Lynne	Oneida	14,863
Town of Lind	Waupaca	165,586	Village of Lynxville	Crawford	13,293
Town of Linden	Iowa	88,445	Town of Lyons	Walworth	391,146
Village of Linden	Iowa	55,265	Town of Mackford	Green Lake	59,556
Town of Lindina	Juneau	74,315	Town of Madge	Washburn	53,276
Town of Linn	Walworth	251,519	Town of Madison	Dane	719,387
Town of Linwood	Portage	120,788	Town of Magnolia	Rock	84,468
Town of Lisbon	Juneau	93,888	Town of Maiden Rock	Pierce	64,476
Town of Lisbon	Waukesha	1,112,313	Village of Maiden Rock	Pierce	12,246
Town of Little Black	Taylor	116,496	Village of Maine	Marathon	269,417
Village of Little Chute	Outagamie	1,264,501	Town of Maine	Outagamie	92,841
Town of Little Falls	Monroe	167,470	City of Manawa	Waupaca	133,138
Town of Little Grant	Grant	30,145	Town of Manchester	Green Lake	108,437
Town of Little Rice	Oneida	31,924	Town of Manchester	Jackson	75,885
Town of Little River	Oconto	115,973	Town of Manitowish Waters	Vilas	60,603
Town of Little Suamico	Oconto	512,039	Town of Manitowoc	Manitowoc	112,414
Town of Little Wolf	Waupaca	146,222	City of Manitowoc	Manitowoc	3,409,997
Village of Livingston	Grant	66,360	Town of Manitowoc Rapids	Manitowoc	220,851

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Maple	Douglas	\$79,234	Town of Meadowbrook	Sawyer	\$13,712
Village of Maple Bluff	Dane	137,220	Town of Mecan	Marquette	74,001
Town of Maple Creek	Outagamie	64,476	Town of Medary	La Crosse	157,631
Town of Maple Grove	Barron	102,052	Town of Medford	Taylor	269,103
Town of Maple Grove	Manitowoc	85,828	City of Medford	Taylor	448,191
Town of Maple Grove	Shawano	100,482	Town of Medina	Dane	153,863
Town of Maple Plain	Barron	83,002	Town of Meeme	Manitowoc	149,153
Town of Maple Valley	Oconto	70,547	Town of Meenon	Burnett	123,404
Town of Maplehurst	Taylor	34,541	City of Mellen	Ashland	72,745
Town of Marathon	Marathon	115,763	Town of Melrose	Jackson	50,346
Village of Marathon	Marathon	157,840	Village of Melrose	Jackson	49,927
Town of Marcellon	Columbia	116,496	Village of Melvina	Monroe	11,514
Town of Marengo	Ashland	39,355	City of Menasha	Winnebago	1,870,741
Village of Maribel	Manitowoc	34,750	Town of Menominee	Menominee	476,870
Town of Marietta	Crawford	47,415	Village of Menomonee Falls	Waukesha	3,978,870
City of Marinette	Marinette	1,103,102	Town of Menomonie	Dunn	369,480
Town of Marion	Grant	60,812	City of Menomonie	Dunn	1,732,369
Town of Marion	Juneau	43,856	Town of Mentor	Clark	61,126
City of Marion	Waupaca	123,300	City of Mequon	Ozaukee	2,552,029
Town of Marion	Waushara	215,199	Town of Mercer	Iron	144,547
City of Markesan	Green Lake	146,641	Town of Merrill	Lincoln	308,040
Town of Marquette	Green Lake	56,416	City of Merrill	Lincoln	947,041
Village of Marquette	Green Lake	16,224	Village of Merrilan	Jackson	55,056
Village of Marshall	Dane	417,000	Town of Merrimac	Sauk	109,902
Town of Marshall	Richland	57,463	Village of Merrimac	Sauk	46,054
Town of Marshall	Rusk	72,431	Town of Merton	Waukesha	901,301
Town of Marshfield	Fond du Lac	120,160	Village of Merton	Waukesha	393,763
Town of Marshfield	Wood	82,269	Town of Meteor	Sawyer	16,747
City of Marshfield	Wood	1,933,333	Town of Metomen	Fond du Lac	76,827
Town of Martell	Pierce	129,475	Town of Middle Inlet	Marinette	86,456
Town of Mason	Bayfield	33,389	Town of Middleton	Dane	653,760
Village of Mason	Bayfield	9,839	City of Middleton	Dane	2,096,930
Town of Matteson	Waupaca	95,981	Town of Mifflin	Iowa	62,592
Village of Mattoon	Shawano	43,123	Town of Milford	Jefferson	118,903
City of Mauston	Juneau	455,832	Town of Milladore	Wood	69,186
Town of Maxville	Buffalo	31,610	Village of Milladore	Wood	27,318
Town of Mayville	Clark	100,377	Town of Millston	Jackson	17,061
City of Mayville	Dodge	511,829	Town of Milltown	Polk	128,952
Town of Mazomanie	Dane	121,939	Village of Milltown	Polk	91,794
Village of Mazomanie	Dane	177,518	Town of Millville	Grant	17,689
Village of Mcfarland	Dane	945,262	Town of Milton	Buffalo	54,846
Town of Mckinley	Polk	36,634	Town of Milton	Rock	328,869
Town of Mckinley	Taylor	45,426	City of Milton	Rock	588,970
Town of Mcmillan	Marathon	220,118	Town of Mineral Point	Iowa	110,007
Town of Mead	Clark	34,645	City of Mineral Point	Iowa	258,008

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Minocqua	Oneida	\$463,158	Village of Mukwonago	Waukesha	\$843,315
Town of Minong	Washburn	97,132	Town of Murry	Rusk	27,214
Village of Minong	Washburn	52,648	Town of Muscoda	Grant	81,851
Town of Mishicot	Manitowoc	132,615	Village of Muscoda	Grant	130,103
Village of Mishicot	Manitowoc	145,280	City of Muskego	Waukesha	2,630,007
Town of Mitchell	Sheboygan	137,848	Town of Namakagon	Bayfield	25,958
Town of Modena	Buffalo	36,948	Town of Naples	Buffalo	70,337
Town of Molitor	Taylor	34,122	Town of Nasewaupee	Door	212,058
Town of Mondovi	Buffalo	48,252	Village of Nashotah	Waukesha	142,035
City of Mondovi	Buffalo	268,370	Town of Nashville	Forest	107,704
Town of Monico	Oneida	31,296	Town of Navarino	Shawano	45,949
City of Monona	Dane	855,665	Town of Necedah	Juneau	246,704
Town of Monroe	Adams	41,135	Village of Necedah	Juneau	96,086
Town of Monroe	Green	130,522	Town of Neenah	Winnebago	369,166
City of Monroe	Green	1,105,823	City of Neillsville	Clark	252,147
Town of Montana	Buffalo	29,203	Town of Nekimi	Winnebago	162,655
Town of Montello	Marquette	110,007	City of Nekoosa	Wood	253,507
City of Montello	Marquette	153,444	Town of Nelson	Buffalo	58,405
Village of Montfort	Grant	72,012	Village of Nelson	Buffalo	36,006
Village of Monticello	Green	125,812	Village of Nelsonville	Portage	15,805
Town of Monticello	Lafayette	14,340	Village of Neosho	Dodge	57,672
Town of Montpelier	Kewaunee	135,336	Town of Nepeuskun	Winnebago	76,722
City of Montreal	Iron	78,815	Town of Neshkoro	Marquette	59,661
Town of Montrose	Dane	119,531	Village of Neshkoro	Marquette	44,903
Town of Morgan	Oconto	103,936	Town of Neva	Langlade	91,585
Town of Morris	Shawano	46,682	Village of New Auburn	Chippewa	60,289
Town of Morrison	Brown	169,982	City of New Berlin	Waukesha	4,154,400
Town of Morse	Ashland	50,241	Town of New Chester	Adams	198,033
Town of Moscow	Iowa	62,906	Town of New Denmark	Brown	164,958
Town of Mosel	Sheboygan	82,583	Town of New Diggings	Lafayette	53,276
Town of Mosinee	Marathon	229,538	Town of New Glarus	Green	144,966
City of Mosinee	Marathon	426,210	Village of New Glarus	Green	225,142
Town of Moundville	Marquette	58,824	Town of New Haven	Adams	67,197
Village of Mount Calvary	Fond du Lac	78,815	Town of New Haven	Dunn	72,745
Town of Mount Hope	Grant	31,715	Town of New Holstein	Calumet	154,700
Village of Mount Hope	Grant	22,608	City of New Holstein	Calumet	324,682
Village of Mount Horeb	Dane	788,573	Town of New Hope	Portage	76,931
Town of Mount Ida	Grant	59,556	City of New Lisbon	Juneau	266,486
Town of Mount Morris	Waushara	115,659	City of New London	Waupaca	742,309
Town of Mount Pleasant	Green	64,057	Town of New Lyme	Monroe	18,736
Village of Mount Pleasant	Racine	2,834,634	City of New Richmond	St Croix	985,350
Village of Mount Sterling	Crawford	20,724	Town of Newark	Rock	169,563
Town of Mountain	Oconto	87,817	Town of Newbold	Oneida	283,966
Town of Mukwa	Waupaca	296,631	Village of Newburg	Washington	126,544
Town of Mukwonago	Waukesha	852,630	Town of Newport	Columbia	62,592

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Newton	Manitowoc	\$233,202	Town of Oneida	Outagamie	\$495,292
Town of Newton	Marquette	58,300	Village of Ontario	Vernon	58,091
Town of Niagara	Marinette	88,968	Village of Oostburg	Sheboygan	316,832
City of Niagara	Marinette	161,608	Town of Orange	Juneau	57,463
Village of Nichols	Outagamie	29,831	Town of Oregon	Dane	347,709
Town of Nokomis	Oneida	142,977	Village of Oregon	Dane	1,106,451
Town of Norrie	Marathon	104,564	Village of Orfordville	Rock	156,793
Village of North Bay	Racine	24,492	Town of Orienta	Bayfield	12,874
Town of North Bend	Jackson	53,695	Town of Orion	Richland	58,824
Village of North Fond du Lac	Fond du Lac	531,821	Town of Osborn	Outagamie	131,568
Village of North Freedom	Sauk	72,954	Town of Osceola	Fond du Lac	192,799
Village of North Hudson	St Croix	398,892	Town of Osceola	Polk	302,283
Town of North Lancaster	Grant	53,904	Village of Osceola	Polk	267,533
Village of North Prairie	Waukesha	233,202	Town of Oshkosh	Winnebago	258,636
Town of Northfield	Jackson	68,558	City of Osseo	Trempealeau	175,424
Village of Norwalk	Monroe	66,151	Town of Otsego	Columbia	74,001
Town of Norway	Racine	853,677	Town of Ottawa	Waukesha	409,568
Town of Norwood	Langlade	93,050	Town of Otter Creek	Dunn	55,474
City of Oak Creek	Milwaukee	3,802,085	Town of Otter Creek	Eau Claire	56,940
Town of Oak Grove	Barron	97,865	Town of Oulu	Bayfield	55,579
Town of Oak Grove	Dodge	113,042	City of Owen	Clark	97,132
Town of Oak Grove	Pierce	235,818	Town of Oxford	Marquette	95,248
Town of Oakdale	Monroe	85,096	Village of Oxford	Marquette	63,010
Village of Oakdale	Monroe	30,668	Town of Pacific	Columbia	287,943
Town of Oakfield	Fond du Lac	75,466	Town of Packwaukee	Marquette	150,409
Village of Oakfield	Fond du Lac	113,879	Village of Paddock Lake	Kenosha	326,147
Town of Oakland	Burnett	87,398	Town of Palmyra	Jefferson	127,382
Town of Oakland	Douglas	120,892	Village of Palmyra	Jefferson	183,903
Town of Oakland	Jefferson	336,195	Village of Pardeeville	Columbia	215,931
Town of Oasis	Waushara	41,030	Town of Paris	Grant	71,279
Town of Oconomowoc	Waukesha	911,872	Town of Paris	Kenosha	158,364
City of Oconomowoc	Waukesha	1,777,377	City of Park Falls	Price	233,411
Village of Oconomowoc Lake	Waukesha	62,801	Village of Park Ridge	Portage	51,706
Town of Oconto	Oconto	141,198	Town of Parkland	Douglas	128,847
City of Oconto	Oconto	475,719	Town of Parrish	Langlade	9,316
Town of Oconto Falls	Oconto	134,290	Town of Patch Grove	Grant	34,750
City of Oconto Falls	Oconto	292,653	Village of Patch Grove	Grant	20,096
Village of Ogdensburg	Waupaca	18,108	Town of Peck	Langlade	35,378
Town of Ogema	Price	71,384	Town of Peeksville	Ashland	14,863
Town of Ojibwa	Sawyer	26,376	Town of Pelican	Oneida	286,478
Village of Oliver	Douglas	43,019	Town of Pella	Shawano	90,329
Town of Oma	Iron	29,726	Town of Pembine	Marinette	92,946
Town of Omro	Winnebago	240,738	Town of Pence	Iron	16,642
City of Omro	Winnebago	375,027	Town of Pensaukee	Oconto	146,850
Town of Onalaska	La Crosse	603,519	Town of Pepin	Pepin	75,152

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Pepin	Pepin	\$81,746	Town of Port Washington	Ozaukee	\$166,632
Town of Perry	Dane	81,223	City of Port Washington	Ozaukee	1,246,707
Town of Pershing	Taylor	18,422	Town of Port Wing	Bayfield	38,832
Town of Peru	Dunn	26,376	City of Portage	Columbia	1,088,448
Town of Peshtigo	Marinette	420,768	Town of Porter	Rock	104,773
City of Peshtigo	Marinette	350,116	Town of Porterfield	Marinette	205,150
Village of Pewaukee	Waukesha	849,176	Town of Portland	Dodge	110,425
City of Pewaukee	Waukesha	1,531,406	Town of Portland	Monroe	87,294
Town of Phelps	Vilas	131,778	Town of Potosi	Grant	92,736
City of Phillips	Price	139,837	Village of Potosi	Grant	69,605
Town of Piehl*	Oneida	8,897	Village of Potter	Calumet	24,806
Town of Pierce	Kewaunee	85,724	Town of Pound	Marinette	146,955
Town of Pigeon	Trempealeau	96,504	Village of Pound	Marinette	37,785
Village of Pigeon Falls	Trempealeau	41,867	Town of Poy Sippi	Waushara	97,970
Town of Pilsen	Bayfield	21,562	Town of Poygan	Winnebago	141,721
Town of Pine Grove	Portage	97,237	Village of Poynette	Columbia	262,718
Town of Pine Lake	Oneida	285,640	Town of Prairie Du Chien	Crawford	106,971
Town of Pine River	Lincoln	185,996	City of Prairie Du Chien	Crawford	583,213
Town of Pine Valley	Clark	122,567	Town of Prairie Du Sac	Sauk	120,160
Town of Pittsfield	Brown	294,956	Village of Prairie Du Sac	Sauk	463,786
City of Pittsville	Wood	86,247	Town of Prairie Farm	Barron	60,080
Village of Plain	Sauk	80,176	Village of Prairie Farm	Barron	45,949
Town of Plainfield	Waushara	57,882	Town of Prairie Lake	Barron	160,980
Village of Plainfield	Waushara	87,503	Town of Prentice	Price	49,299
Town of Platteville	Grant	155,328	Village of Prentice	Price	62,487
City of Platteville	Grant	1,265,129	City of Prescott	Pierce	449,551
Village of Pleasant Prairie	Kenosha	2,201,598	Town of Presque Isle	Vilas	64,371
Town of Pleasant Springs	Dane	353,152	Town of Preston	Adams	144,443
Town of Pleasant Valley	Eau Claire	357,757	Town of Preston	Trempealeau	102,052
Town of Pleasant Valley	St Croix	58,405	Town of Price	Langlade	23,132
Town of Plover	Marathon	71,698	Town of Primrose	Dane	81,013
Town of Plover	Portage	173,959	Town of Princeton	Green Lake	150,409
Village of Plover	Portage	1,371,053	City of Princeton	Green Lake	122,358
Village of Plum City	Pierce	63,115	Village of Pulaski	Brown	389,472
Town of Plum Lake	Vilas	52,648	Town of Pulaski	Iowa	40,193
Town of Plymouth	Juneau	62,487	Town of Quincy	Adams	119,636
Town of Plymouth	Rock	136,697	Town of Radisson	Sawyer	42,391
Town of Plymouth	Sheboygan	334,416	Village of Radisson	Sawyer	24,492
City of Plymouth	Sheboygan	913,861	Town of Randall	Kenosha	342,894
Town of Polar	Langlade	100,482	Town of Randolph	Columbia	81,118
Town of Polk	Washington	421,710	Village of Randolph	Dodge	182,856
Village of Poplar	Douglas	63,115	Village of Random Lake	Sheboygan	163,806
Town of Popple River	Forest	4,501	Town of Rantoul	Calumet	82,269
Town of Port Edwards	Wood	141,198	Village of Raymond	Racine	414,801
Village of Port Edwards	Wood	184,531	Village of Readstown	Vernon	43,542

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Red Cedar	Dunn	\$229,538	Village of Rochester	Racine	\$404,753
Town of Red River	Kewaunee	147,059	Town of Rock	Rock	333,997
Town of Red Springs	Shawano	95,772	Town of Rock	Wood	212,896
Village of Redgranite	Waushara	222,735	Town of Rock Creek	Dunn	109,169
Town of Reedsburg	Sauk	136,697	Town of Rock Elm	Pierce	52,648
City of Reedsburg	Sauk	996,549	Town of Rock Falls	Lincoln	63,534
Village of Reedsville	Manitowoc	120,055	Village of Rock Springs	Sauk	37,681
Village of Reeseville	Dodge	71,175	Town of Rockbridge	Richland	73,059
Town of Reid	Marathon	135,022	Village of Rockdale	Dane	22,608
Town of Remington	Wood	25,853	Town of Rockland	Brown	198,870
Town of Reseburg	Clark	79,967	Village of Rockland	La Crosse	70,756
Village of Rewey	Iowa	29,517	Town of Rockland	Manitowoc	102,785
Town of Rhine	Sheboygan	226,503	Town of Rolling	Langlade	154,491
City of Rhinelander	Oneida	799,877	Town of Rome	Adams	288,048
Town of Rib Falls	Marathon	109,693	Town of Roosevelt	Burnett	21,248
Town of Rib Lake	Taylor	89,806	Town of Roosevelt	Taylor	47,206
Village of Rib Lake	Taylor	90,329	Town of Rose	Waushara	67,616
Town of Rib Mountain	Marathon	721,271	Town of Rosendale	Fond du Lac	72,954
Town of Rice Lake	Barron	323,007	Village of Rosendale	Fond du Lac	107,913
City of Rice Lake	Barron	890,625	Village of Rosholt	Portage	50,869
Town of Richfield	Adams	16,328	Town of Ross	Forest	13,398
Village of Richfield	Washington	1,240,741	Village of Rothschild	Marathon	551,289
Town of Richfield	Wood	162,446	Town of Round Lake	Sawyer	102,471
Town of Richford	Waushara	64,685	Town of Roxbury	Dane	200,650
Town of Richland	Richland	130,312	Town of Royalton	Waupaca	146,431
Town of Richland	Rusk	22,713	Town of Rubicon	Dodge	232,050
City of Richland Center	Richland	518,214	Town of Ruby	Chippewa	53,486
Town of Richmond	St Croix	391,984	Town of Rudolph	Wood	101,843
Town of Richmond	Shawano	191,962	Village of Rudolph	Wood	43,542
Town of Richmond	Walworth	199,080	Town of Rush River	St Croix	53,695
Town of Richwood	Richland	54,114	Town of Rushford	Winnebago	170,714
Village of Ridgeland	Dunn	28,889	Town of Rusk	Burnett	43,333
Town of Ridgeville	Monroe	53,486	Town of Rusk	Rusk	54,114
Town of Ridgeway	Iowa	61,126	Town of Russell	Bayfield	135,755
Village of Ridgeway	Iowa	65,941	Town of Russell	Lincoln	69,291
Town of Rietbrock	Marathon	101,738	Town of Russell	Sheboygan	39,460
Town of Ringle	Marathon	182,228	Town of Rutland	Dane	217,292
Village of Rio	Columbia	108,751	Village of Saint Cloud	Fond du Lac	48,776
Town of Ripon	Fond du Lac	144,547	Town of Saint Croix Falls	Polk	120,788
City of Ripon	Fond du Lac	820,706	City of Saint Croix Falls	Polk	214,152
Town of River Falls	Pierce	248,378	City of Saint Francis	Milwaukee	1,015,180
City of River Falls	Pierce	1,677,523	Town of Saint Germain	Vilas	224,933
Village of River Hills	Milwaukee	164,853	Town of Saint Joseph	St Croix	433,223
Town of Riverview	Oconto	77,455	Town of Saint Lawrence	Waupaca	73,268
Village of Roberts	St Croix	197,719	Town of Saint Marie	Green Lake	37,471

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Saint Nazianz	Manitowoc	\$78,501	Town of Sheboygan Falls	Sheboygan	\$186,833
Town of Salem	Pierce	55,684	City of Sheboygan Falls	Sheboygan	829,603
Village of Salem Lakes	Kenosha	1,554,537	Town of Shelby	La Crosse	514,760
Town of Sampson	Chippewa	97,446	Town of Sheldon	Monroe	81,118
Town of Sanborn	Ashland	133,871	Village of Sheldon	Rusk	22,399
Town of Sand Creek	Dunn	60,708	City of Shell Lake	Washburn	137,116
Town of Sand Lake	Burnett	56,312	Town of Sheridan	Dunn	49,508
Town of Sand Lake	Sawyer	86,142	Town of Sherman	Clark	96,086
Town of Saratoga	Wood	518,005	Town of Sherman	Dunn	93,364
Town of Sarona	Washburn	40,402	Town of Sherman	Iron	29,831
Village of Sauk City	Sauk	364,770	Town of Sherman	Sheboygan	158,678
Town of Saukville	Ozaukee	193,113	Town of Sherry	Wood	83,212
Village of Saukville	Ozaukee	463,996	Village of Sherwood	Calumet	318,925
Town of Saxeville	Waushara	103,517	Town of Sherwood	Clark	22,922
Town of Saxon	Iron	33,285	Town of Shields	Dodge	58,196
Town of Scandinavia	Waupaca	110,530	Town of Shields	Marquette	57,568
Village of Scandinavia	Waupaca	36,843	Village of Shiocton	Outagamie	95,562
Town of Schleswig	Manitowoc	204,627	Village of Shorewood	Milwaukee	1,375,868
Town of Schley	Lincoln	96,609	Village of Shorewood Hills	Dane	209,442
Town of Schoepke	Oneida	40,402	Town of Shullsburg	Lafayette	36,425
City of Schofield	Marathon	226,712	City of Shullsburg	Lafayette	124,870
Town of Scott	Brown	400,881	Town of Sigel	Chippewa	114,507
Town of Scott	Burnett	52,125	Town of Sigel	Wood	105,401
Town of Scott	Columbia	98,074	Town of Silver Cliff	Marinette	51,602
Town of Scott	Crawford	50,241	Town of Sioux Creek	Barron	68,139
Town of Scott	Lincoln	149,571	Town of Siren	Burnett	99,644
Town of Scott	Monroe	14,444	Village of Siren	Burnett	81,013
Town of Scott	Sheboygan	190,392	Village of Sister Bay	Door	97,865
Town of Seif	Clark	18,003	Town of Skanawan	Lincoln	40,088
Town of Seneca	Crawford	93,783	Village of Slinger	Washington	582,481
Town of Seneca	Green Lake	42,600	Town of Smelser	Grant	84,049
Town of Seneca	Shawano	57,358	Village of Soldiers Grove	Crawford	56,626
Town of Seneca	Wood	110,321	Town of Solon Springs	Douglas	97,342
Town of Sevastopol	Door	279,046	Village of Solon Springs	Douglas	61,964
Town of Seven Mile Creek	Juneau	38,518	Town of Somers	Kenosha	119,008
Town of Seymour	Eau Claire	351,791	Village of Somers	Kenosha	876,180
Town of Seymour	Lafayette	45,740	Town of Somerset	St Croix	457,088
Town of Seymour	Outagamie	127,068	Village of Somerset	St Croix	305,632
City of Seymour	Outagamie	361,525	Town of Somo	Lincoln	11,200
Town of Shanagolden	Ashland	12,874	Town of South Fork	Rusk	11,304
Town of Sharon	Portage	213,943	Town of South Lancaster	Grant	86,980
Town of Sharon	Walworth	95,772	City of South Milwaukee	Milwaukee	2,166,220
Village of Sharon	Walworth	162,969	Village of South Wayne	Lafayette	49,508
City of Shawano	Shawano	935,214	Town of Sparta	Monroe	343,522
Town of Sheboygan	Sheboygan	810,972	City of Sparta	Monroe	1,029,101

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Spencer	Marathon	\$176,471	Town of Stockholm	Pepin	\$20,410
Village of Spencer	Marathon	196,568	Village of Stockholm	Pepin	6,699
Town of Spider Lake	Sawyer	35,483	Town of Stockton	Portage	314,529
Town of Spirit	Price	\$28,051	Village of Stoddard	Vernon	86,875
Town of Spooner	Washburn	73,687	Town of Stone Lake	Washburn	53,381
City of Spooner	Washburn	269,103	City of Stoughton	Dane	1,372,623
Town of Spring Brook	Dunn	175,215	Village of Stratford	Marathon	165,062
Town of Spring Green	Sauk	191,543	Town of Strickland	Rusk	29,307
Village of Spring Green	Sauk	171,761	Town of Strongs Prairie	Adams	119,113
Town of Spring Grove	Green	93,783	Village of Strum	Trempealeau	114,089
Town of Spring Lake	Pierce	62,382	Town of Stubbs	Rusk	61,231
Town of Spring Prairie	Walworth	229,747	Town of Sturgeon Bay	Door	86,875
Village of Spring Valley	Pierce	141,093	City of Sturgeon Bay	Door	935,109
Town of Spring Valley	Rock	82,583	Village of Sturtevant	Racine	696,255
Town of Springbrook	Washburn	46,996	Village of Suamico	Brown	1,366,134
Town of Springdale	Dane	210,174	Town of Sugar Camp	Oneida	171,238
Town of Springfield	Dane	306,051	Town of Sugar Creek	Walworth	414,697
Town of Springfield	Jackson	66,883	Town of Sullivan	Jefferson	240,424
Town of Springfield	Marquette	88,550	Village of Sullivan	Jefferson	69,605
Town of Springfield	St Croix	103,727	Town of Summit	Douglas	113,356
Town of Springvale	Columbia	54,742	Town of Summit	Juneau	68,767
Town of Springvale	Fond du Lac	73,268	Town of Summit	Langlade	16,014
Town of Springville	Adams	136,383	Village of Summit	Waukesha	527,634
Town of Springwater	Waushara	135,127	Town of Sumner	Barron	82,165
Town of Spruce	Oconto	88,340	Town of Sumner	Jefferson	89,806
Town of Stanford	Barron	74,315	Town of Sumner	Trempealeau	88,550
Town of Stanley	Barron	263,346	Town of Sumpter	Sauk	132,301
City of Stanley	Chippewa	388,425	Town of Sun Prairie	Dane	257,380
Town of Stanton	Dunn	86,561	City of Sun Prairie	Dane	3,627,917
Town of Stanton	St Croix	94,411	Town of Superior	Douglas	232,364
Town of Star Prairie	St Croix	378,795	Village of Superior	Douglas	73,791
Village of Star Prairie	St Croix	58,196	Village of Suring	Oconto	54,637
Town of Stark	Vernon	42,077	Village of Sussex	Waukesha	1,149,365
Town of Stella	Oneida	67,511	Town of Swiss	Burnett	83,421
Town of Stephenson	Marinette	314,948	Town of Sylvan	Richland	56,626
Town of Sterling	Polk	80,281	Town of Sylvester	Green	108,123
Town of Sterling	Vernon	66,360	Town of Taft	Taylor	43,856
Village of Stetsonville	Taylor	54,323	Town of Tainter	Dunn	254,659
Town of Stettin	Marathon	258,950	Town of Taycheedah	Fond du Lac	477,603
Village of Steuben	Crawford	12,770	Village of Taylor	Jackson	49,718
City of Stevens Point	Portage	2,708,822	Village of Tennyson	Grant	35,797
Town of Stiles	Oconto	158,678	Town of Texas	Marathon	165,272
Town of Stinnett	Washburn	26,062	Town of Theresa	Dodge	110,007
Town of Stockbridge	Calumet	148,106	Village of Theresa	Dodge	126,126
Village of Stockbridge	Calumet	64,266	Village of Thiensville	Ozaukee	327,089

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Thornapple	Rusk	\$82,060	Village of Unity	Marathon	\$34,541
Town of Thorp	Clark	88,654	Town of Unity	Trempealeau	55,788
City of Thorp	Clark	168,621	Town of Upham	Langlade	66,883
Town of Three Lakes	Oneida	221,269	Town of Utica	Crawford	68,663
Town of Tiffany	Dunn	67,930	Town of Utica	Winnebago	140,675
Village of Tigerton	Shawano	73,791	Village of Valders	Manitowoc	96,295
Town of Tilden	Chippewa	157,736	Town of Vance Creek	Barron	65,941
Town of Tipler	Florence	14,549	Town of Vandebroek	Outagamie	161,818
Town of Tomah	Monroe	153,653	Town of Vermont	Dane	92,108
City of Tomah	Monroe	983,570	Village of Vernon	Waukesha	801,552
Town of Tomahawk	Lincoln	43,333	Town of Verona	Dane	201,382
City of Tomahawk	Lincoln	328,659	City of Verona	Dane	1,385,079
Village of Tony	Rusk	10,676	Village of Vesper	Wood	57,358
Town of Townsend	Oconto	103,727	Town of Vienna	Dane	164,853
Town of Trade Lake	Burnett	86,770	Town of Vilas	Langlade	23,864
Town of Trego	Washburn	95,772	Town of Vinland	Winnebago	187,880
Town of Trempealeau	Trempealeau	198,347	Village of Viola	Richland	69,291
Village of Trempealeau	Trempealeau	174,168	Town of Viroqua	Vernon	192,381
Town of Trenton	Dodge	134,918	City of Viroqua	Vernon	460,751
Town of Trenton	Pierce	200,754	Town of Wabeno	Forest	120,892
Town of Trenton	Washington	495,606	Town of Wagner	Marinette	71,593
Town of Trimbelle	Pierce	184,112	Village of Waldo	Sheboygan	52,439
Town of Tripp	Bayfield	24,492	Town of Waldwick	Iowa	50,241
Town of Troy	St Croix	566,990	Village of Wales	Waukesha	270,568
Town of Troy	Sauk	88,759	Town of Walworth	Walworth	179,507
Town of Troy	Walworth	248,169	Village of Walworth	Walworth	295,898
Town of True	Rusk	29,203	Town of Warner	Clark	69,395
Town of Turtle	Rock	252,565	Town of Warren	St Croix	184,007
Town of Turtle Lake	Barron	65,313	Town of Warren	Waushara	68,872
Village of Turtle Lake	Barron	103,727	Village of Warrens	Monroe	36,529
Village of Twin Lakes	Kenosha	649,364	Town of Wascott	Douglas	80,804
Town of Two Creeks	Manitowoc	45,426	Town of Washburn	Bayfield	56,102
Town of Two Rivers	Manitowoc	184,112	City of Washburn	Bayfield	213,105
City of Two Rivers	Manitowoc	1,155,646	Town of Washburn	Clark	30,249
Town of Underhill	Oconto	93,783	Town of Washington	Door	75,152
Town of Union	Burnett	35,901	Town of Washington	Eau Claire	802,912
Town of Union	Door	104,145	Town of Washington	Green	87,712
Town of Union	Eau Claire	294,328	Town of Washington	La Crosse	60,917
Town of Union	Pierce	66,569	Town of Washington	Rusk	35,901
Town of Union	Rock	224,200	Town of Washington	Sauk	106,657
Town of Union	Vernon	72,849	Town of Washington	Shawano	197,510
Town of Union	Waupaca	83,944	Town of Washington	Vilas	156,270
Village of Union Center	Juneau	20,096	Town of Waterford	Racine	681,497
Village of Union Grove	Racine	534,961	Village of Waterford	Racine	582,167
Town of Unity	Clark	93,155	Town of Waterloo	Grant	59,661

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Town of Waterloo	Jefferson	\$98,284	Town of Westford	Dodge	\$125,812
City of Waterloo	Jefferson	348,860	Town of Westford	Richland	53,695
Town of Watertown	Jefferson	214,361	Town of Weston	Clark	72,535
City of Watertown	Jefferson	2,457,513	Town of Weston	Dunn	64,999
Town of Waterville	Pepin	84,049	Town of Weston	Marathon	66,360
Town of Watterstown	Grant	34,959	Town of Westport	Dane	438,980
Town of Waubeek	Pepin	43,123	Town of Weyauwega	Waupaca	61,231
Town of Waukechon	Shawano	105,611	City of Weyauwega	Waupaca	184,321
Village of Waukesha	Waukesha	931,445	Village of Weyerhaeuser	Rusk	22,504
Town of Waumandee	Buffalo	49,194	Town of Wheatland	Kenosha	361,630
Village of Waunakee	Dane	1,470,803	Town of Wheatland	Vernon	60,812
Town of Waupaca	Waupaca	122,776	Town of Wheaton	Chippewa	296,003
City of Waupaca	Waupaca	624,767	Village of Wheeler	Dunn	36,529
City of Waupun	Dodge	1,172,183	Village of White Lake	Langlade	36,843
Town of Waupun	Fond du Lac	141,826	Town of White Oak Springs	Lafayette	12,037
Town of Wausau	Marathon	231,213	Town of White River	Ashland	95,248
Town of Wausaukee	Marinette	113,356	Village of Whitefish Bay	Milwaukee	1,442,647
Village of Wausaukee	Marinette	57,986	City of Whitehall	Trempealeau	164,539
Town of Wautoma	Waushara	135,232	Village of Whitelaw	Manitowoc	77,455
City of Wautoma	Waushara	224,200	Town of Whitestown	Vernon	54,846
Town of Wauzeka	Crawford	41,763	Town of Whitewater	Walworth	153,549
Village of Wauzeka	Crawford	76,931	City of Whitewater	Walworth	1,559,038
Town of Wayne	Lafayette	51,392	Village of Whiting	Portage	178,460
Town of Wayne	Washington	236,342	Town of Wien	Marathon	91,480
Town of Webb Lake	Burnett	32,866	Village of Wild Rose	Waushara	71,593
Village of Webster	Burnett	64,790	Town of Wilkinson	Rusk	4,396
Town of Webster	Vernon	86,352	Town of Willard	Rusk	50,869
Town of Weirgor	Sawyer	34,541	Village of Williams Bay	Walworth	276,220
Town of Wellington	Monroe	68,349	Town of Willow	Richland	59,452
Town of Wells	Monroe	56,626	Town of Willow Springs	Lafayette	79,234
Town of Wescott	Shawano	329,078	Town of Wilson	Dunn	58,300
Village of West Baraboo	Sauk	149,048	Town of Wilson	Eau Claire	52,020
Town of West Bend	Washington	494,664	Town of Wilson	Lincoln	32,447
City of West Bend	Washington	3,303,654	Town of Wilson	Rusk	11,304
Town of West Kewaunee	Kewaunee	140,047	Village of Wilson	St Croix	19,364
Town of West Marshland	Burnett	38,832	Town of Wilson	Sheboygan	350,640
Village of West Milwaukee	Milwaukee	428,722	Town of Wilton	Monroe	111,786
Town of West Point	Columbia	208,290	Village of Wilton	Monroe	52,334
Village of West Salem	La Crosse	524,913	Town of Winchester	Vilas	41,763
Town of West Sweden	Polk	74,001	Town of Winchester	Winnebago	191,753
Town of Westboro	Taylor	70,337	Village of Wind Point	Racine	177,413
City of Westby	Vernon	236,028	Village of Windsor	Dane	800,086
Town of Westfield	Marquette	92,422	Town of Winfield	Sauk	96,190
Village of Westfield	Marquette	132,510	Town of Wingville	Grant	37,995
Town of Westfield	Sauk	63,220	Town of Winneconne	Winnebago	264,183

<u>Municipality</u>	<u>County</u>	<u>Allocation</u>	<u>Municipality</u>	<u>County</u>	<u>Allocation</u>
Village of Winneconne	Winnebago	\$259,997	Town of Woodmohr	Chippewa	\$100,796
Town of Winter	Sawyer	100,377	Town of Woodruff	Oneida	206,825
Village of Winter	Sawyer	31,401	Town of Woodville	Calumet	100,377
Town of Wiota	Lafayette	91,794	Village of Woodville	St Croix	141,617
City of Wisconsin Dells	Columbia	313,168	Town of Worcester	Price	155,642
City of Wisconsin Rapids	Wood	1,843,213	Town of Worden	Clark	73,477
Town of Withee	Clark	102,366	Town of Wrightstown	Brown	248,902
Village of Withee	Clark	49,822	Village of Wrightstown	Brown	367,177
Town of Wittenberg	Shawano	85,514	Town of Wyalusing	Grant	35,797
Village of Wittenberg	Shawano	103,413	Village of Wyeville	Monroe	14,968
Town of Wolf River	Langlade	75,780	Town of Wyocena	Columbia	176,157
Town of Wolf River	Winnebago	126,649	Village of Wyocena	Columbia	75,885
Town of Wonewoc	Juneau	68,453	Town of Wyoming	Iowa	32,552
Village of Wonewoc	Juneau	82,479	Town of Wyoming	Waupaca	33,913
Town of Wood	Wood	78,711	Town of York	Clark	91,376
Town of Wood River*	Burnett	97,446	Town of York	Dane	72,326
Town of Woodboro	Oneida	84,154	Town of York	Green	98,179
Town of Woodland	Sauk	88,131	Village of Yorkville	Racine	327,613
Town of Woodman	Grant	19,573	Village of Yuba	Richland	<u>7,222</u>
Village of Woodman	Grant	13,502			
			Total		\$411,577,700

\*Municipality did not accept their distribution.